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# Annual Report

Of the Town Officers  
of the Town of

ERROL  
NEW HAMPSHIRE

For the year ending  
December 31, 1997

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# Annual Report

## Of the Town Officers of the Town of

# ERROL

# NEW HAMPSHIRE

For the year ending  
December 31, 1997

PRINTED BY  
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## Town Officers

<b>OFFICE</b>	<b>NAME</b>	<b>TERM EXPIRES</b>
Selectmen	Larry Enman	1998
	Cheryl Lord	1999
	Carlton Eames	2000
Administrative Assistant	Diane Fortier	Hired
Town Clerk	Yvette Bilodeau	2000
Deputy Town Clerk	VACANT	Appointed
Tax Collector	Terri Ruel	1998
Deputy Tax Collector	Tammy Kenney	Appointed
Treasurer	Carolyn Labrecque	1998
Deputy Treasurer	Meri Tivey	Appointed
Trustees of Trust Funds	Lori Hall	1998
	Carl Ruel	1999
	Clara Grover	2000
Health Officer	Larry Enman	Appointed
Surveyor of Wood & Timber	Thomas Bembridge	1998
Cemetery Commissioners	John Travers	1998
	Christopher Bean	1999
	Robert Lord	2000
Emergency Management	Carlton Eames	Appointed
Police Chief	Dana Hinkley	Appointed
Fire Chief	Norman Eames	Appointed

## **Town Officers (*continued*)**

<b>OFFICE</b>	<b>NAME</b>	<b>TERM EXPIRES</b>
Moderator	Mona Douglass	1998
Supervisors of the Checklist	Meri Tivey	1998
	Carol Norman	2000
	Nancy Bourassa	2002
Librarian	Carol Norman	Hired
Library Trustees	Gladys McEwan	1998
	David Heasley	1999
	Wanda Garrow (appointed to Town meeting)	1998
Planning Board	Larry Enman (Selectmen)	1998
	Clara Grover	1998
	Wayne Garrow	1999
	Richard Nadig	1999
	Gladys McEwan	2000
	Warren Robichaud	2000
	Carlton Eames alternate	2000
Zoning Board of Adjustment	Perdita Largesse	1998
	Norman Eames	1999
	Wayne Garrow	2000

**Warrant**  
**The State of New Hampshire**

The Election Poll hours will be from 3:00 p.m. to 8:00 p.m. at the Errol Town Hall.

The Town Business Meeting will start at 7:00 p.m. at the Errol Town Hall.

To the inhabitants of the Town of Errol, in the County of Coos, in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Errol Town Hall in said Errol on Tuesday, the tenth day of March, next, at 7:00 p.m. of the clock in the evening to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.
2. To see if the Town will vote to raise and appropriate the sum of \$39,986.00 for the purpose of putting an addition to the back of the Town Hall for a kitchen, and authorize the withdrawal of \$19,510.75 plus interest from the 1996 Timber Cut Certificate of Deposit. The balance of \$20,475.25 to come from the 1998 Timber Cut of the Town Wood lot. Recommended by the Board of Selectmen. (Majority Vote Required).
3. To see if the Town will vote to raise and appropriate \$96,503.00 for General Government.

Executive	\$34,047.00
Election & Registration	8,265.00
Financial Administration	19,406.00
Legal Expense	10,000.00
Planning & Zoning	1,500.00
Town Hall	10,000.00
Cemetery	1,285.00
Insurance	<u>12,000.00</u>
TOTAL	\$96,503.00

4. To see if the Town will vote to raise and appropriate \$50,918.00 for Public Safety.

Police Department	\$25,000.00
Rescue Squad	19,000.00
Fire Department	6,718.00
Emergency Management	<u>200.00</u>
TOTAL	\$50,918.00

5. To see if the Town will vote to raise and appropriate \$8,062.00 for Highways, Streets and Bridges.

Akers Pond Road Assoc.	\$ 4,112.00
Street Lighting Electricity	2,650.00
Enhanced 911	1,000.00
Sidewalk Maintenance	<u>300.00</u>
TOTAL	\$ 8,062.00

6. To see if the Town will vote to raise and appropriate \$77,091.38 for the balance of budget in miscellaneous departments.

Transfer Station	\$33,091.38
Welfare	3,000.00
Debt Service/Town Hall	37,000.00
Overpayments/Abatements	<u>4,000.00</u>
TOTAL	\$77,091.38

7. To see if the Town will vote to raise and appropriate \$10,859.57 for Library Trustees.

8. To see if the Town will vote to raise and appropriate \$19,688.00 for Water and Sewer Departments.

Water Department	\$ 9,896.00
Sewer Department	<u>9,792.00</u>
TOTAL	\$19,688.00

9. To see if the Town will vote to raise and appropriate \$4,425.00 for the support of the following:  
(Recommended by Board of Selectmen)

Upper Connecticut Valley Hospital	\$ 1,500.00
U.C.V./A.V Mental Health	350.00
U.C.V.H. - Home Health	2,000.00
Tri-County Cap, Inc.	<u>575.00</u>
TOTAL	\$ 4,425.00

10. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of future Police Cruisers and to raise and appropriate the sum of \$500.00 to be placed in this fund and to also deposit monies received from property seizes. Recommended by Board of Selectmen. (Majority Vote Required).

11. To see if the Town will vote to take encumbered \$10,000.00 from General Fund for the purpose of Town/School tennis/basketball court at the Errol School and put into a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of the Town/School tennis/basketball court and to authorize the Board of Selectmen as agents to expend. (Recommended by the Board of Selectmen)

12. To see if the Town will vote to raise and appropriate the amount of \$25,000.00 for engineering and construction to rebuild the Akers Pond Boat Ramp as agreed to keep the boat ramp at the December 13, 1997 special town meeting. (Recommended by the Board of Selectmen)

13. To see if the Town will vote to authorize the Board of Selectmen to apply for receive and expend federal and state MATCHING grants which may become available during the course of the year, and authorize the Board of Selectmen to issue short-term notes against the matching funds which will be paid back when projects are completed and grants are received. (Majority Vote Required)

14. To see if the Town will vote to adopt the provisions of RSA 202-A:4-d, authorizing the library trustees to accept gifts of personal property, other than money, which may be offered to the library for any public purpose, provided, however, that no acceptance of personal property by the library trustees shall be deemed to bind the town or the library trustees to raise and appropriate, or expend any public funds for the operation, maintenance, repair or replacement of such personal property. This authorization shall remain in effect until rescinded by a vote of the Town Meeting. (Majority Vote Required) Recommended by the Library Trustees.
15. To see if the Town will vote to discontinue the position of Surveyor of Wood Timber.  
(Recommended by Board of Selectmen)

#### Other Business

Given under our hands and seal this 2nd day of February in the year of Our Lord, nineteen hundred and ninety-eight.

Selectmen of Errol

Larry S. Enman  
Larry Enman

Cheryl L. Lord  
Cheryl Lord

A true copy of Warrant - Attest

Larry Enman  
Cheryl Lord

**TOWN OF ERROL**  
**BUDGETED REVENUES**

Fund: GENERAL FUND - REVENUE98

Account Name	1996 Budget	1996 Actual	1997 Budget	1997 Actual	1998 Requested
<b>TAXES - ALL TYPES</b>					
Current Yr Property Taxes	0.00	414608.68	0.00	404038.03	0.00
Current Yr. Overpayments	0.00	3485.61	0.00	902.93	0.00
Current Use Change Penalty	0.00	0.00	0.00	2310.00	0.00
Timber Yield Tax	8000.00	46751.56	15000.00	50827.33	15000.00
Payment in Lieu of Taxes	<u>0.00</u>	<u>99461.83</u>	<u>50000.00</u>	<u>121589.36</u>	<u>50000.00</u>
<b>TOTAL TAXES - ALL TYPES</b>	<b>8000.00</b>	<b>564307.68</b>	<b>65000.00</b>	<b>579667.65</b>	<b>65000.00</b>
<b>INTEREST ON TAXES</b>					
Interest on Property Tax	1500.00	2535.08	2000.00	2230.43	2000.00
Tax Sale Cost	0.00	960.50	0.00	1003.00	0.00
Yield Tax Interest	0.00	1637.50	0.00	668.50	0.00
Inventory Penalties	0.00	0.00	0.00	1210.00	800.00
90 Tax Lien Interest	0.00	0.00	0.00	0.00	0.00
91 Tax Lien Interest	0.00	0.00	0.00	0.00	0.00
Redemption Charges	0.00	0.00	0.00	999.00	0.00
Redemption Interest	<u>1000.00</u>	<u>3283.27</u>	<u>1000.00</u>	<u>2606.57</u>	<u>1500.00</u>
<b>TOTAL INTEREST ON TAX</b>	<b>2500.00</b>	<b>8416.35</b>	<b>3000.00</b>	<b>8717.50</b>	<b>4300.00</b>
<b>BUSINESS LICENSES</b>					
Business License & Permits	1000.00	129.36	150.00	50.00	300.00
UCC Filings & Certificates	0.00	274.00	270.00	307.00	0.00
Federal/State Tax Liens	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>TOTAL BUSINESS LICENSE</b>	<b>1000.00</b>	<b>403.36</b>	<b>420.00</b>	<b>357.00</b>	<b>300.00</b>
<b>MOTOR VEHICLE TAX</b>					
Motor Vehicle Tax	25000.00	48561.00	35000.00	55909.00	35000.00
Motor Vehicle Titles	100.00	152.00	150.00	116.00	100.00
Motor Vehicle Agent Fees	<u>100.00</u>	<u>370.00</u>	<u>200.00</u>	<u>270.00</u>	<u>200.00</u>
<b>TOTAL VEHICLE TAX</b>	<b>25200.00</b>	<b>49083.00</b>	<b>35350.00</b>	<b>56295.00</b>	<b>35300.00</b>
<b>OTHER LICENSES</b>					
Dog Licenses	250.00	681.35	400.00	636.00	400.00
Marriage Licenses	100.00	110.00	100.00	135.00	100.00
Birth & Death Certificates	100.00	124.00	100.00	194.00	100.00
Other Licenses & Permits	0.00	0.00	0.00	0.00	0.00
Boat Registrations	<u>500.00</u>	<u>943.80</u>	<u>900.00</u>	<u>1282.36</u>	<u>1000.00</u>
<b>TOTAL OTHER LICENSES</b>	<b>950.00</b>	<b>1859.15</b>	<b>1500.00</b>	<b>2247.36</b>	<b>1600.00</b>

Account Name	1996 Budget	1996 Actual	1997 Budget	1997 Actual	1998 Requested
<b>REVENUE FROM OTHER GOVERNMENTS</b>					
NH - Shared Rev. Block Grant	12714.34	23930.97	12714.34	12714.34	12714.34
Highway Block Grant	3681.65	3681.65	4050.00	3881.68	4112.00
State/Federal Forest Reimburse	100.00	1374.14	100.00	1278.08	100.00
Rooms and Meals Tax	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3229.54</u>	<u>0.00</u>
<b>TOTAL OTHER GOV'TS</b>	<b>16495.99</b>	<b>28986.76</b>	<b>16864.34</b>	<b>21103.64</b>	<b>16926.34</b>
<b>PLANNING BOARD</b>					
Planning Board Application Fee	0.00	0.00	0.00	0.00	0.00
Planning Board Miscellaneous	50.00	252.24	150.00	132.92	0.00
Planning Board Recording Fees	0.00	0.00	0.00	0.00	0.00
Planning Board Advertising	0.00	0.00	0.00	0.00	0.00
Planning Board Postage	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>TOTAL PLANNING BOARD</b>	<b>50.00</b>	<b>252.24</b>	<b>150.00</b>	<b>132.92</b>	<b>0.00</b>
<b>ZBA REVENUES</b>					
ZBA Application Fees	0.00	0.00	0.00	0.00	0.00
ZBA Advertising	0.00	0.00	0.00	0.00	0.00
ZBA Postage	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>TOTAL ZBA REVENUES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>POLICE DEPARTMENT</b>					
Police Report Copies	0.00	130.00	50.00	0.00	50.00
Police Miscellaneous	0.00	100.00	100.00	97.00	100.00
Police Special Details - Other	0.00	0.00	0.00	0.00	0.00
Police Pistol Permits	<u>50.00</u>	<u>10.00</u>	<u>10.00</u>	<u>0.00</u>	<u>0.00</u>
<b>TOTAL POLICE DEPT</b>	<b>50.00</b>	<b>240.00</b>	<b>160.00</b>	<b>97.00</b>	<b>150.00</b>
<b>FIRE/RESCUE REVENUES</b>					
Fire Report Copies	0.00	0.00	0.00	0.00	0.00
Fire Miscellaneous	0.00	353.06	0.00	189.30	0.00
AM Ambulance Charges	<u>100.00</u>	<u>603.26</u>	<u>500.00</u>	<u>0.00</u>	<u>0.00</u>
<b>TOTAL FIRE/RESCUE</b>	<b>100.00</b>	<b>956.32</b>	<b>500.00</b>	<b>189.30</b>	<b>0.00</b>
<b>TRANSFER STATION REVENUES</b>					
Dump Permits/Stickers	0.00	0.00	0.00	0.00	0.00
Transfer Station Miscellaneous	<u>250.00</u>	<u>174.20</u>	<u>150.00</u>	<u>322.70</u>	<u>200.00</u>
<b>TOTAL TRANSFER STATION</b>	<b>250.00</b>	<b>174.20</b>	<b>150.00</b>	<b>322.70</b>	<b>200.00</b>
<b>TOWN PROPERTY/FINES</b>					
Sale of Property	0.00	1091.10	0.00	4612.50	0.00
Interest on Investments	0.00	0.00	0.00	1549.40	0.00
Rent of Property	200.00	400.00	200.00	445.00	200.00
Police Parking Fines	0.00	0.00	0.00	0.00	0.00
Police Ordinance Fines	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>TOTAL TOWN FINES</b>	<b>200.00</b>	<b>1491.10</b>	<b>200.00</b>	<b>6606.90</b>	<b>200.00</b>

Account Name	1996 Budget	1996 Actual	1997 Budget	1997 Actual	1998 Requested
<b>INSURANCE REVENUES</b>					
Worker's Compensation	0.00	0.00	0.00	0.00	0.00
Property & Liability	0.00	0.00	0.00	0.00	0.00
Other Insurance Refunds	<u>0.00</u>	<u>197.69</u>	<u>150.00</u>	<u>1473.26</u>	<u>150.00</u>
<b>TOTAL INSURANCE</b>	<b>0.00</b>	<b>197.69</b>	<b>150.00</b>	<b>1473.26</b>	<b>150.00</b>
<b>MISCELLANEOUS REVENUES</b>					
Other Misc Revenue	0.00	827.47	0.00	484.41	0.00
Lien Sale Premium	0.00	0.00	0.00	0.00	0.00
School Lot Timber Harvest	0.00	35473.76	0.00	0.00	0.00
Coos County Reimbursements	3000.00	7215.73	5500.00	6189.08	5500.00
Transfers from Other Accts	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>TOTAL MISCELLANEOUS</b>	<b>3000.00</b>	<b>43516.96</b>	<b>5500.00</b>	<b>6673.49</b>	<b>5500.00</b>
<b>Fund: WATER FUND - WATREV98</b>					
Water Supply System Charges	5500.00	5930.82	5500.00	5529.47	10000.00
WATER DEPT INTEREST	<u>0.00</u>	<u>(55.71)</u>	<u>0.00</u>	<u>95.33</u>	<u>0.00</u>
<b>TOTAL BUDGET TOTAL</b>	<b>5500.00</b>	<b>5875.11</b>	<b>5500.00</b>	<b>5624.80</b>	<b>10000.00</b>
<b>Fund: SEWER FUND - SEWREV98</b>					
Sewer User Charges	9792.00	9792.00	9792.00	9792.00	9792.00
SEWER DEPT INTEREST	<u>0.00</u>	<u>127.92</u>	<u>0.00</u>	<u>91.65</u>	<u>0.00</u>
<b>TOTAL BUDGET TOTAL</b>	<b>9792.00</b>	<b>9919.92</b>	<b>9792.00</b>	<b>9883.65</b>	<b>9792.00</b>
<b>TOTAL BUDGET TOTAL</b>	<b>57795.99</b>	<b>699884.81</b>	<b>128944.34</b>	<b>683883.72</b>	<b>149418.34</b>

**TOWN OF ERROL**  
**BUDGET WORKSHEET - EXPENDITURES**

Fund: GENERAL FUND - EXPEND98

Budget Year: January 1998 thru December 1998

Account Name	1996 Budget Budget	1996 Budget Actual	1997 Budget Budget	1997 Budget Actual	1998 Budget Requested
<b><u>GENERAL GOVERNMENT</u></b>					
<b>EXECUTIVE</b>					
<b>BOARD OF SELECTMEN</b>					
Selectmen Salaries	5000.00	5100.00	5000.00	3929.66	5000.00
EX FICA/Medicare	300.00	390.17	400.00	300.60	400.00
EX Unemployment Tax	28.00	13.50	28.00	29.06	28.00
EX Worker's Compensation	10.00	90.00	100.00	23.66	30.00
Selectmen Telephone	1500.00	1948.94	1500.00	1612.16	1500.00
Selectmen Professional Service	0.00	0.00	0.00	0.00	0.00
Selectmen Advertising	400.00	462.83	400.00	364.90	400.00
Selectmen Dues & Subscriptions	1100.00	1068.41	1100.00	1095.76	1100.00
Selectmen Office Supplies	600.00	566.21	500.00	666.82	500.00
Selectmen Postage	545.00	555.77	500.00	441.75	500.00
Selectmen Reference Material	400.00	625.92	500.00	484.31	500.00
Trustees Expense	100.00	0.00	0.00	0.00	0.00
Selectmen Equip.& Maintenance	500.00	515.09	300.00	182.50	300.00
Selectmen Conventions	300.00	0.00	0.00	0.00	0.00
Selectmen Office Expense	250.00	391.83	350.00	319.51	350.00
<b>TOTAL BOARD/SELECTMEN</b>	<b>1033.00</b>	<b>11728.67</b>	<b>10678.00</b>	<b>9450.69</b>	<b>10608.00</b>
<b>TOWN ADMINISTRATION</b>					
Administrative Asst. Salary	17000.00	16118.66	17000.00	15557.50	17000.00
Administrative Asst.Dep.Salary	225.00	126.50	150.00	0.00	150.00
Administrative Health Insuranc	5000.00	4952.96	5000.00	3824.59	4000.00
Administrative Medicare	1300.00	1235.23	1300.00	1190.08	1300.00
Admin. Training and Seminars	100.00	0.00	100.00	30.00	100.00
Admin. Unemployment Tax	150.00	66.00	100.00	49.60	28.00
Admin. Worker's Compensation	80.00	0.00	80.00	76.66	80.00
Administrative Mileage	200.00	34.68	100.00	59.20	100.00
<b>TOTAL TOWN ADMINIST.</b>	<b>24055.00</b>	<b>22534.03</b>	<b>23830.00</b>	<b>20787.63</b>	<b>22758.00</b>
<b>TOWN MEETING</b>					
MTG - Moderators Salary	50.00	50.00	50.00	50.00	75.00
MTG - FICA/Medicare	10.00	3.83	5.00	3.83	5.00
MTG - Worker's Compensation	1.00	0.12	1.00	11.85	1.00
MTG Town Report Printing	0.00	425.00	580.00	575.20	600.00
MTG Miscellaneous	50.00	0.00	50.00	0.00	0.00
<b>TOTAL TOWN MEETING</b>	<b>111.00</b>	<b>478.95</b>	<b>686.00</b>	<b>640.88</b>	<b>681.00</b>
<b>TOTAL EXECUTIVE</b>	<b>35199.00</b>	<b>34741.65</b>	<b>35194.00</b>	<b>30879.20</b>	<b>34047.00</b>
<b>ELECTION &amp; REGISTRATION</b>					
<b>TOWN CLERK</b>					
Town Clerk Salary	2500.00	2350.00	4500.00	3837.73	4500.00
Town Clerk Dep. Salary	150.00	150.00	200.00	0.00	200.00
Town Clerk Fees Coll & Return	2000.00	1928.00	0.00	271.50	0.00
Town Clerk FICA/Medicare	275.00	344.64	300.00	310.68	340.00
TC Unemployment Comp.	30.00	9.07	30.00	28.60	30.00

Account Name	1996 Budget Budget	1996 Budget Actual	1997 Budget Budget	1997 Budget Actual	1998 Budget Requested
TC Worker's Compensation	10.00	10.00	20.00	23.66	25.00
Town Clerk Dues & Subscription	30.00	20.00	30.00	35.00	35.00
Town Clerk Office Supplies	200.00	195.54	200.00	191.83	200.00
Town Clerk Postage	60.00	219.23	200.00	109.32	200.00
Town Clerk Reference Materials	180.00	372.49	350.00	456.75	400.00
Town Clerk Equipment	200.00	296.46	0.00	0.00	100.00
Town Clerk Conventions	200.00	141.40	200.00	125.39	100.00
Town Clerk Mileage	700.00	387.99	300.00	417.68	300.00
<b>TOTAL TOWN CLERK</b>	<b>6535.00</b>	<b>6424.82</b>	<b>6330.00</b>	<b>5808.14</b>	<b>6430.00</b>
<b>VOTER REGISTRATION</b>					
Election - Supervisors Salary	1200.00	1552.69	300.00	463.09	1300.00
Election FICA/Medicare	90.00	118.79	50.00	35.42	100.00
EL Unemployment Compensation	5.00	4.50	5.00	21.10	25.00
EL Worker's Compensation	2.00	2.00	2.00	11.85	10.00
Election Advertising	100.00	34.00	50.00	24.00	100.00
Election Supplies & Printing	50.00	113.85	25.00	0.00	100.00
Election Meals & Services	300.00	205.15	0.00	0.00	200.00
<b>TOTAL VOTER REGIST.</b>	<b>1747.00</b>	<b>2030.98</b>	<b>432.00</b>	<b>555.46</b>	<b>1835.00</b>
<b>TOTAL ELECTION &amp; REGIST.</b>	<b>8282.00</b>	<b>8455.80</b>	<b>6762.00</b>	<b>6363.60</b>	<b>8265.00</b>
<b>FINANCIAL ADMINISTRATION</b>					
<b>ACCOUNTING &amp; AUDITING</b>					
Auditors	3700.00	3000.00	3700.00	3700.00	3700.00
Assessing Services	1000.00	0.00	2500.00	686.95	3000.00
<b>TOTAL ACCOUNT/AUDIT</b>	<b>4700.00</b>	<b>3000.00</b>	<b>6200.00</b>	<b>4386.95</b>	<b>6700.00</b>
<b>TAX COLLECTION</b>					
Tax Collector Salary	2800.00	2800.00	4500.00	3604.90	4500.00
Tax Collector Deputy Salary	150.00	0.00	150.00	0.00	200.00
Tax Collector's Fees	1600.00	1294.00	0.00	139.43	0.00
Tax Collector FICA/Medicare	350.00	313.20	350.00	286.44	340.00
Tax Unemployment Tax	50.00	10.35	50.00	28.89	30.00
Tax Worker's Compensation	30.00	10.00	30.00	23.66	25.00
Tax Dues & Subscriptions	15.00	15.00	15.00	15.00	15.00
Tax Collector Office Supplies	1000.00	289.91	500.00	474.30	1000.00
Tax Collector Postage	700.00	842.47	1000.00	775.17	1000.00
Tax Collector Reference Material	100.00	104.00	100.00	134.00	275.00
Tax Collector Equipment	0.00	121.13	0.00	0.00	0.00
Tax Collector Conventions	100.00	322.57	0.00	0.00	0.00
<b>TOTAL TAX COLLECTION</b>	<b>6895.00</b>	<b>6122.63</b>	<b>6695.00</b>	<b>5481.79</b>	<b>7385.00</b>
<b>TREASURY</b>					
Treasurer Salary	938.00	938.00	938.00	855.98	938.00
Treasurer Deputy Salary	50.00	0.00	50.00	22.00	50.00
Treasurer FICA/Medicare	75.00	71.76	75.00	61.03	75.00
Treasurer Unemployment Comp	10.00	3.43	5.00	21.10	25.00
Treasurer Worker's Compensation	10.00	10.00	10.00	23.66	75.00
Treasurer Office Supplies	50.00	44.72	50.00	59.18	50.00
Treasurer Mileage	608.00	628.74	608.00	601.91	608.00
<b>TOTAL TREASURY</b>	<b>1741.00</b>	<b>1696.65</b>	<b>1736.00</b>	<b>1644.86</b>	<b>1821.00</b>

Account Name	1996 Budget Budget	1996 Budget Actual	1997 Budget Budget	1997 Budget Actual	1998 Budget Requested
<b>DATA PROCESSING</b>					
DP Software Support	2500.00	1983.00	2000.00	2063.00	2500.00
DP Software Upgrades	1000.00	0.00	1500.00	1500.00	500.00
DP Hardware Upgrades	<u>250.00</u>	<u>0.00</u>	<u>500.00</u>	<u>466.69</u>	<u>500.00</u>
<b>DATA PROCESSING</b>	<b>3750.00</b>	<b>1983.00</b>	<b>4000.00</b>	<b>4029.69</b>	<b>3500.00</b>
<b>TOTAL FINANCIAL ADMIN.</b>	<b>17086.00</b>	<b>12802.28</b>	<b>18631.00</b>	<b>15543.29</b>	<b>19406.00</b>
<b>LEGAL EXPENSE</b>					
LE Town Attorney	5000.00	5905.39	10000.00	3509.43	10000.00
LE Other Legal Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>TOTAL LEGAL EXPENSE</b>	<b>5000.00</b>	<b>5905.39</b>	<b>10000.00</b>	<b>3509.43</b>	<b>10000.00</b>
<b>PLANNING &amp; ZONING</b>					
<b>PLANNING BOARD</b>					
PB Engineering Reviews	2500.00	2502.49	0.00	0.00	0.00
Planning Board Advertising	0.00	0.00	100.00	0.00	100.00
Planning Board Office Supplies	100.00	0.00	0.00	0.00	0.00
Planning Board Postage	200.00	111.25	50.00	20.52	50.00
Planning Board Miscellaneous	200.00	26.00	50.00	93.00	50.00
Planning Board Equipment	0.00	0.00	0.00	0.00	1000.00
Planning Board Mileage	<u>1000.00</u>	<u>36.99</u>	<u>250.00</u>	<u>39.20</u>	<u>300.00</u>
<b>TOTAL PLANNING BOARD</b>	<b>4000.00</b>	<b>2676.73</b>	<b>450.00</b>	<b>152.72</b>	<b>1500.00</b>
<b>ZONING BOARD</b>					
ZBA General Supplies	50.00	12.00	0.00	0.00	0.00
ZBA Postage	<u>50.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>TOTAL ZONING BOARD</b>	<b>100.00</b>	<b>12.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL PLANNING &amp; ZONING</b>	<b>4100.00</b>	<b>2688.73</b>	<b>450.00</b>	<b>152.72</b>	<b>1500.00</b>
<b>GENERAL GOVERNMENT BUILDINGS</b>					
Town Hall Janitor Salary	2600.00	2605.56	2600.00	2722.20	2600.00
Town Hall FICA/Medicare	175.00	199.37	200.00	208.12	200.00
Town Hall Unemployment Tax	20.00	9.60	15.00	24.10	25.00
Town Hall Worker's Compensation	150.00	150.00	150.00	193.00	200.00
Town Hall School Electricity	200.00	167.73	200.00	249.44	250.00
Town Hall Electricity	1000.00	1243.03	1500.00	1626.79	1500.00
Town Hall Heating Oil	2000.00	2855.89	2300.00	2292.81	2000.00
Town Hall Sewerage Fees	510.00	510.00	510.00	510.00	510.00
Town Hall Repairs&Maintenance	1200.00	(794.72)	450.00	423.26	450.00
Town Hall Supplies	400.00	150.52	400.00	553.37	400.00
TownHall Improvement to Ground	600.00	121.75	0.00	0.00	700.00
TownHall Improvement to Bldgs.	0.00	26263.54	0.00	0.00	1165.00
Town Hall Plumbing/Renovations	<u>250.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>39986.00</u>
<b>TOTAL GOV'T BUILDINGS</b>	<b>9105.00</b>	<b>33482.27</b>	<b>8325.00</b>	<b>8803.09</b>	<b>49986.00</b>
<b>CEMETERIES</b>					
Cemetery Labor	700.00	559.13	700.00	541.02	700.00
Cemetery FICA/Medicare	50.00	42.80	50.00	41.38	50.00
Cemetery Unemployment Tax	10.00	2.25	10.00	22.60	25.00
Cemetery Worker's Compensation	50.00	61.00	65.00	45.00	60.00
Cemetery Gas & Oil	50.00	31.32	50.00	40.10	50.00
Cemetery Maintenance Grounds	200.00	499.53	100.00	110.00	100.00

Account Name	1996 Budget Budget	1996 Budget Actual	1997 Budget Budget	1997 Budget Actual	1998 Budget Requested
Cemetery Supplies	50.00	73.82	75.00	71.49	100.00
Cemetery Equipment	100.00	192.28	100.00	328.07	200.00
<b>TOTAL CEMETERIES</b>	<b>1210.00</b>	<b>1462.13</b>	<b>1150.00</b>	<b>1199.66</b>	<b>1285.00</b>

#### **INSURANCE NOT OTHERWISE ALLOCATED**

IN Property & Liability	<u>12500.00</u>	<u>10978.00</u>	<u>12500.00</u>	<u>11011.00</u>	<u>12000.00</u>
<b>TOTAL INSURANCE</b>	<b>12500.00</b>	<b>10978.00</b>	<b>12500.00</b>	<b>11011.00</b>	<b>12000.00</b>
<b>TOTAL GENERAL GOVT</b>	<b>92482.00</b>	<b>110516.25</b>	<b>93012.00</b>	<b>77461.99</b>	<b>96503.00</b>

#### **PUBLIC SAFETY**

##### **POLICE DEPARTMENT**

Police Special Officers	3000.00	2485.72	4200.00	6063.88	5500.00
Police Chief's Salary	12025.00	11164.76	10025.00	9157.51	10500.00
Police FICA/Medicare	1100.00	1096.42	1300.00	1164.44	1300.00
Police Training	1450.00	1170.50	1100.00	972.75	1000.00
Police Unemployment Insurance	50.00	60.00	60.00	37.60	60.00
Police Worker's Compensation	500.00	372.00	500.00	749.00	640.00
Police Telephone	500.00	686.59	500.00	541.90	650.00
Police Equipment Repairs	500.00	424.04	500.00	495.38	250.00
Police Outside Service	100.00	10.00	0.00	0.00	0.00
Police Dues	100.00	40.00	200.00	160.00	250.00
Police Office Supplies	550.00	398.50	50.00	48.62	500.00
Police Postage	100.00	72.00	100.00	44.00	150.00
Police Clothing	1150.00	928.30	200.00	169.00	0.00
Police Gasoline & car repairs	3000.00	1086.89	2500.00	2155.48	2500.00
Police Books & Periodicals	250.00	154.15	250.00	248.83	150.00
Police Equipment	2520.00	2550.34	750.00	748.89	1550.00
Police Mileage	0.00	2047.66	100.00	46.85	0.00
Police Cruiser Purchase	<u>24362.00</u>	<u>23653.35</u>	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>
<b>TOTAL POLICE DEPT.</b>	<b>51257.00</b>	<b>48401.22</b>	<b>22335.00</b>	<b>22804.13</b>	<b>25500.00</b>

##### **RESCUE SQUAD**

Ambulance District A-1	525.00	525.00	1460.00	1460.00	0.00
Rescue Squad Salaries	1000.00	1257.80	2000.00	1331.29	0.00
Rescue Squad FICA/Medicare	100.00	96.23	310.00	520.44	0.00
Rescue Squad Training	500.00	500.00	1500.00	1107.00	0.00
Rescue Squad Unemployment Ins.	10.00	4.20	10.00	22.60	0.00
Rescue Squad Worker's Comp	1670.00	1922.00	1922.00	1526.00	5000.00
Rescue Squad Immunizations	500.00	0.00	0.00	0.00	0.00
Rescue Squad Equipment Repairs	500.00	299.15	250.00	62.32	0.00
Rescue Squad Supplies	750.00	678.31	1000.00	826.48	0.00
Rescue Squad Gasoline	275.00	186.10	500.00	273.23	0.00
Rescue Squad Miscellaneous	1000.00	373.80	0.00	0.00	0.00
Rescue Squad Equipment	3500.00	3613.47	1000.00	216.00	0.00
Rescue Ambulance Purchase	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>13601.01</u>	<u>14000.00</u>
<b>TOTAL** RESCUE SQUAD</b>	<b>10330.00</b>	<b>9456.06</b>	<b>9952.00</b>	<b>20946.37</b>	<b>19000.00</b>

##### **FIRE DEPARTMENT**

Fire Janitor Salary	65.00	67.65	0.00	15.00	65.00
Fire Warden	500.00	634.74	550.00	576.36	550.00
Fire Salaries - P/T	0.00	0.00	0.00	0.00	0.00
Fire FICA/Medicare	60.00	35.20	60.00	45.23	60.00

Account Name	1996 Budget Budget	1996 Budget Actual	1997 Budget Budget	1997 Budget Actual	1998 Budget Requested
Fire Unemployment Compensation	5.00	0.00	5.00	19.60	25.00
Fire Worker's Compensation	705.00	614.00	705.00	910.00	788.00
Fire Telephone	700.00	744.64	700.00	695.23	700.00
Fire AT & T Rental	330.00	275.00	330.00	302.50	330.00
Fire Electricity	350.00	382.36	350.00	367.57	400.00
Fire Heating Fuel - LP Gas	1200.00	781.73	950.00	527.66	900.00
Fire Equipment Maintenance	1500.00	1827.22	1500.00	508.25	1500.00
Fire Supplies	500.00	59.51	250.00	50.00	250.00
Fire Vehicle Fuel	100.00	99.63	150.00	57.05	150.00
Fire Equipment	2045.00	145.65	1000.00	350.00	1000.00
Fire Expense	300.00	0.00	0.00	0.00	0.00
<b>TOTAL FIRE DEPARTMENT</b>	<b>8360.00</b>	<b>5667.33</b>	<b>6550.00</b>	<b>4424.45</b>	<b>6718.00</b>

#### **CIVIL DEFENSE**

Civil Defense Training & Exp.	150.00	0.00	200.00	0.00	200.00
<b>TOTAL CIVIL DEFENSE</b>	<b>150.00</b>	<b>0.00</b>	<b>200.00</b>	<b>0.00</b>	<b>200.00</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>71198.00</b>	<b>63524.61</b>	<b>39037.00</b>	<b>48174.95</b>	<b>51418.00</b>

#### **HIGHWAYS & STREETS**

##### **AKERS POND ASSOCIATION**

Akers Pond Road Association	3681.65	7060.00	4050.00	3974.00	4112.00
Akers Pond Boat Ramp	0.00	0.00	0.00	0.00	25000.00
<b>TOTAL AKERS POND ASSOC</b>	<b>3681.65</b>	<b>7060.00</b>	<b>4050.00</b>	<b>3974.00</b>	<b>29112.00</b>

<b>STREET LIGHTING</b>	<b>2500.00</b>	<b>2294.88</b>	<b>2500.00</b>	<b>2337.72</b>	<b>2650.00</b>
<b>TOTAL STREET LIGHTING</b>	<b>2500.00</b>	<b>2294.88</b>	<b>2500.00</b>	<b>2337.72</b>	<b>2650.00</b>

<b>ENHANCED 911</b>	<b>3000.00</b>	<b>2313.67</b>	<b>1000.00</b>	<b>390.00</b>	<b>1000.00</b>
<b>SIDEWALK</b>	<b>750.00</b>	<b>156.00</b>	<b>300.00</b>	<b>200.00</b>	<b>300.00</b>
<b>TOTAL E911 &amp; SIDEWALK</b>	<b>750.00</b>	<b>156.00</b>	<b>300.00</b>	<b>200.00</b>	<b>300.00</b>
<b>TOTAL HIGHWAYS/STREETS</b>	<b>9931.65</b>	<b>11856.52</b>	<b>7850.00</b>	<b>6901.72</b>	<b>33062.00</b>

#### **SOLID WASTE COLLECTION**

TS Salaries P/T	5000.00	3909.21	4200.00	3780.95	4200.00
TS FICA/Medicare	325.00	297.54	300.00	289.25	300.00
TS Unemployment Tax	40.00	21.00	30.00	28.60	30.00
TS Worker's Compensation	500.00	344.00	400.00	275.00	300.00
TS Telephone	500.00	361.46	400.00	356.02	400.00
TS Electricity	700.00	845.20	800.00	837.47	850.00
TS Kerosene	25.00	0.00	25.00	0.00	25.00
TS Maintenance & Repairs	2500.00	1725.66	2000.00	2020.18	2000.00
TS Waste District Dues	4900.00	4533.68	8025.12	7749.82	11911.38
TS Supplies	100.00	231.39	300.00	264.02	300.00
TS Mileage & Meetings	400.00	415.50	425.00	598.24	500.00
TS Solid Waste Disposal	9275.00	8265.00	9275.00	8129.21	9275.00
TS Solid Waste Tipping Fees	3000.00	2329.74	3000.00	2233.70	3000.00
<b>TOTAL SOLID WASTE</b>	<b>27265.00</b>	<b>23279.38</b>	<b>29180.12</b>	<b>26562.46</b>	<b>33091.38</b>

Account Name	1996 Budget Budget	1996 Budget Actual	1997 Budget Budget	1997 Budget Actual	1998 Budget Requested
<b>HEALTH</b>					
Health - State Lab, Water Test	1100.00	1300.00	1200.00	0.00	0.00
Health - UCV Hospital	800.00	800.00	800.00	800.00	1500.00
Health - UCV/AV Mental Health	350.00	350.00	350.00	350.00	350.00
UCVH - Home Health	2000.00	2000.00	2000.00	2000.00	2000.00
Tri-County Cap, Inc.	550.00	550.00	550.00	550.00	575.00
Big Brother & Sister	200.00	0.00	0.00	0.00	0.00
Red Cross	<u>118.00</u>	<u>0.00</u>	<u>118.00</u>	<u>118.00</u>	<u>0.00</u>
<b>TOTAL HEALTH</b>	<b>5118.00</b>	<b>5000.00</b>	<b>5018.00</b>	<b>3818.00</b>	<b>4425.00</b>
<b>WELFARE</b>					
Welfare	<u>3000.00</u>	<u>325.58</u>	<u>1000.00</u>	<u>234.86</u>	<u>3000.00</u>
<b>TOTAL WELFARE</b>	<b>3000.00</b>	<b>325.58</b>	<b>1000.00</b>	<b>234.86</b>	<b>3000.00</b>
<b>PARKS AND RECREATION</b>					
REC Tennis/Basketball Court	<u>10000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10000.00</u>
<b>TOTAL PARKS/RECREATION</b>	<b>0000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10000.00</b>
<b>LIBRARY</b>					
Librarian Salary	5088.00	4916.23	5300.00	4893.78	4368.00
Librarian FICA/Medicare	320.00	375.98	350.00	387.92	350.00
Librarian Unemployment Tax	0.00	21.00	25.00	27.10	30.00
Librarian Worker's Compensation	25.00	22.00	25.00	20.00	25.00
Library Trustees	<u>7687.97</u>	<u>6031.79</u>	<u>3443.00</u>	<u>3443.00</u>	<u>6086.57</u>
<b>TOTAL LIBRARY</b>	<b>13120.97</b>	<b>11367.00</b>	<b>9143.00</b>	<b>8771.80</b>	<b>10859.57</b>
<b>OTHER FINANCIAL USES</b>					
DS Debt Service - Principal	0.00	0.00	0.00	0.00	22000.00
DS Debt Service - Interest	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>15000.00</u>
<b>TOTAL OTHER FINANCIAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>37000.00</b>
<b>MISCELLANEOUS USES</b>					
Overpayments	0.00	5527.95	0.00	3202.98	4000.00
Taxes Bought By Town	0.00	0.00	0.00	0.00	0.00
Transfers from General Fund	0.00	0.00	0.00	0.00	0.00
Solid Waste Capital Reserve	20000.00	20000.00	0.00	0.00	0.00
Coos County Tax	0.00	107171.00	0.00	141302.00	0.00
School Expense	0.00	331698.65	0.00	343338.18	0.00
State of NH - Dog Licenses	0.00	228.50	0.00	192.50	0.00
State of NH - Marriage License	0.00	76.00	0.00	114.00	0.00
State of NH - Estate Changes	0.00	0.00	0.00	0.00	0.00
State of NH - Vital Records	0.00	84.00	0.00	111.00	0.00
State of NH Ambulance Registrat	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>TOTAL MISCELLANEOUS</b>	<b>20000.00</b>	<b>464786.10</b>	<b>0.00</b>	<b>488260.66</b>	<b>41000.00</b>

*Fund: WATER FUND - WATEXP98*

**WATER OPERATIONS**

**WATER WELL III**

Water Well III Electricity	<u>300.00</u>	<u>200.00</u>	<u>300.00</u>	<u>200.00</u>	<u>300.00</u>
<b>TOTAL WATER WELL III</b>	<b>300.00</b>	<b>200.00</b>	<b>300.00</b>	<b>200.00</b>	<b>300.00</b>

Account Name	1996 Budget Budget	1996 Budget Actual	1997 Budget Budget	1997 Budget Actual	1998 Budget Requested
<b>WATER WELL II</b>					
Water Well II Electricity	500.00	557.80	600.00	775.74	800.00
Water Well II Maintenance	400.00	508.88	500.00	114.00	500.00
Water Well II Lease	<u>120.00</u>	<u>120.00</u>	<u>120.00</u>	<u>0.00</u>	<u>120.00</u>
<b>TOTAL WATER WELL II</b>	<b>1020.00</b>	<b>1186.68</b>	<b>1220.00</b>	<b>889.74</b>	<b>1420.00</b>
<b>WATER WELL I</b>					
Water Well I Janitor	65.00	67.65	70.00	65.00	65.00
Water Well I FICA/Medicare	5.00	5.12	7.00	5.10	7.00
Water Well I Workers Comp	0.00	4.00	4.00	0.00	4.00
Health - State, Lab, Water Test	0.00	0.00	0.00	5626.00	3900.00
Water Well I Electricity	1100.00	1242.47	1200.00	1109.85	1200.00
Water Well I Labor	1000.00	2106.67	1000.00	577.80	1000.00
Water Well I Supplies	280.00	263.14	280.00	71.19	200.00
Water Well I Equipment	1000.00	2763.69	1000.00	901.52	300.00
Water Well I Mileage & Expense	650.00	993.11	750.00	1338.02	1500.00
Water Well I Recertification	<u>80.00</u>	<u>0.00</u>	<u>80.00</u>	<u>0.00</u>	<u>0.00</u>
<b>TOTAL WATER WELL I</b>	<b>4180.00</b>	<b>7445.85</b>	<b>4391.00</b>	<b>9694.48</b>	<b>8176.00</b>
<b>TOTAL WATER OPERATIONS</b>	<b>5500.00</b>	<b>8832.53</b>	<b>5911.00</b>	<b>10784.22</b>	<b>9896.00</b>

**Fund: SEWER FUND - SEWER98**

**SEWAGE COLLECTION AND DISPOSAL**

Sewer Dept. Leachfield	6300.00	5733.81	11300.00	5919.72	0.00
Sewer Dept. Feasibility Grant	0.00	0.00	0.00	0.00	0.00
Sewer Dept. Electricity	450.00	463.23	475.00	614.33	700.00
Sewer Dept. Maintenance	3042.00	3241.45	3300.00	3175.00	9092.00
Transfer to Other Funds	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1179.30</u>	<u>0.00</u>
<b>TOTAL SEWAGE BUDGET</b>	<b>9792.00</b>	<b>9438.49</b>	<b>15075.00</b>	<b>10888.35</b>	<b>9792.00</b>
<b>TOTAL BUDGET TOTAL</b>	<b>267407.62</b>	<b>708926.46</b>	<b>205226.12</b>	<b>681859.01</b>	343032.95

**AMOUNT OF TAXES TO BE RAISED**

Total Expense of all Funds \$343,032.95  
(Including Warrant Articles)

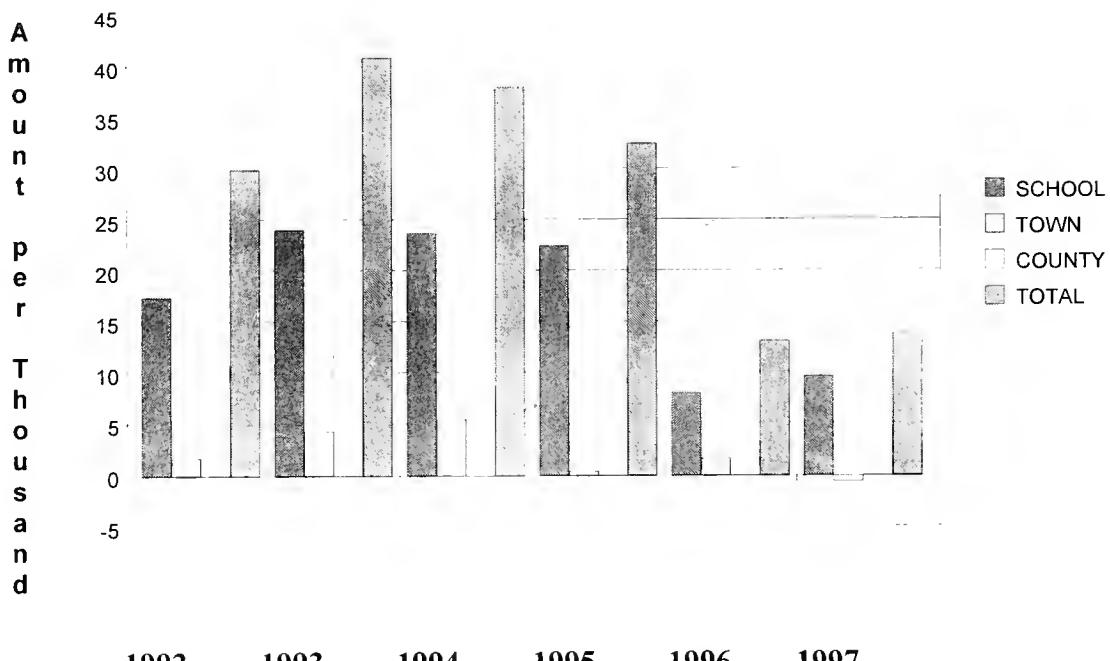
Total Revenues of all Funds -149,418.34

Amount of Taxes to be Raised \$193,614.61  
(Exclusive School & County Taxes)

# SUMMARY INVENTORY OF VALUATION

Current Use Land	\$ 1,388,170.00
Residential Land	10,275,505.00
Commercial Land	222,900.00
Residential Buildings	14,974,900.00
Commercial Buildings	1,238,600.00
Electric Companies	457,122.00
Mobile Home	741,100.00
Non-Taxable Land	4,396,300.00
Non-Taxable Buildings	<u>2,948,967.00</u>
<b>TOTAL Before Exemptions</b>	<b>\$29,298,297.00</b>
Non-Taxable Exemptions	\$ 868,310.00
Elderly Exemption	- 40,000.00
Veteran Exemption	- 2,300.00
State of NH/U.S.A. Exemptions	<u>- 4,307,200.00</u>
<b>TOTAL Net Valuation after Exemptions</b>	<b>\$24,080,487.00</b>

## TAX RATE



Equalization Percentages  
36%      42%      39%      43%      100%      99%

## SUMMARY OF RECEIPTS

### Actual Receipts

Current Year Taxes	\$352,553.91
Previous Year Taxes	155,910.36
Tax Sales Redeemed	13,243.51
Property Tax Interest Received	1,430.15
Redeemed Tax Sales Interest Received	3,635.02
Current Use Change Penalty	2,310.00
Current Year Yield Taxes	41,306.14
Hydroelectric Payment in Lieu of Taxes	136,406.96
Wildlife Refuge Payment in Lieu of Taxes	19,719.36
Tax Sale Cost	803.00
Overpayments	1,041.69
Inventory Penalties	1,620.44
Boat Registrations	1,282.36
Auto Registrations, Agent Fees & Titles	56,295.00
Dog Licenses	636.00
Business, Licenses & Permits	50.00
Birth, Death & Marriage Certificates	329.00
UCC Filings	307.00
Fire Department Receipts	189.30
Police Department Receipts	97.00
Planning Board Receipts	132.92
Transfer Station Receipts	322.70
Sale of Municipal Property	4,612.50
Interest on Investments	1,549.40
Rent of Town Hall	445.00
Insurance Refunds	1,473.26
Miscellaneous	2,465.68
Coos County Reimbursements	6,189.08
State of New Hampshire	21,103.64
Water Rents	6,216.86
Water Interest	95.33
Sewerage Fees	8,772.00
Sewerage Interest	91.65
Transfer from Other Accounts	<u>314,820.10</u>
<b>TOTAL RECEIPTS</b>	<b>\$1,157,456.32</b>

**TOWN OF ERROL**  
**Detailed Actual Revenues**

FUND: GENERAL FUND

<u>Account Name</u>	1996 Ptd Revenues	1997 Budgeted	1997 Ptd Revenue
<b>TAXES</b>			
Current Yr Property Taxes	414608.68	0.00	352553.91
Previous Yr Property Taxes	39962.15	0.00	155910.36
Current Yr. Overpayments	3485.61	0.00	1041.69
1994 Tax Liens	0.00	0.00	4428.88
1995 Tax Liens	0.00	0.00	5364.30
1996 Tax Liens	0.00	0.00	3450.33
Current Use Change Penalty	0.00	0.00	2310.00
Timber Yield Tax	46751.56	15000.00	41306.14
Payment in Lieu of Taxes	<u>99461.83</u>	<u>50000.00</u>	<u>156126.32</u>
<b>TOTAL TAXES</b>	<b>564307.68</b>	<b>65000.00</b>	<b>722491.93</b>
<b>INTEREST ON TAXES</b>			
Interest on Property Tax	2535.08	2000.00	1430.15
Tax Sale Cost	960.50	0.00	1620.44
Inventory Penalties	0.00	0.00	803.00
Redemption Interest	<u>3283.27</u>	<u>1000.00</u>	<u>3635.02</u>
<b>TOTAL INTEREST ON TAXES</b>	<b>8416.35</b>	<b>3000.00</b>	<b>7488.61</b>
<b>BUSINESS LICENSES</b>			
Business License & Permits	129.36	150.00	50.00
UCC Filings & Certificates	<u>274.00</u>	<u>270.00</u>	<u>307.00</u>
<b>TOTAL BUSINESS LICENSES</b>	<b>403.36</b>	<b>420.00</b>	<b>357.00</b>
<b>MOTOR VEHICLE TAX</b>			
Motor Vehicle Tax	48561.00	35000.00	55909.00
Motor Vehicle Titles	152.00	150.00	116.00
Motor Vehicle Agent Fees	<u>370.00</u>	<u>200.00</u>	<u>270.00</u>
<b>TOTAL MOTOR VEHICLE TAX</b>	<b>49083.00</b>	<b>35350.00</b>	<b>56295.00</b>
<b>OTHER LICENSES</b>			
Dog Licenses	681.35	400.00	636.00
Marraige Licenses	110.00	100.00	135.00
Birth & Death Certificates	124.00	100.00	194.00
Boat Registrations	<u>943.80</u>	<u>900.00</u>	<u>1282.36</u>
<b>TOTAL OTHER LICENSES</b>	<b>1859.15</b>	<b>1500.00</b>	<b>2247.36</b>
<b>REVENUE FROM OTHER GOVERNMENTS</b>			
NH-Shared Revenue Block Grant	23930.97	12714.34	12714.34
Highway Block Grant	3681.65	4050.00	3881.68
State/Federal Forest Reimburse	1374.14	100.00	1278.08
Rooms and Meals Tax	<u>0.00</u>	<u>0.00</u>	<u>3229.54</u>
<b>TOTAL REVENUE FROM GOV'T</b>	<b>28986.76</b>	<b>16864.34</b>	<b>21103.64</b>
<b>PLANNING BOARD</b>			
Planning Board Miscellaneous	<u>252.24</u>	<u>150.00</u>	<u>132.92</u>
<b>TOTAL PLANNING BOARD</b>	<b>252.24</b>	<b>150.00</b>	<b>132.92</b>

**POLICE DEPARTMENT**

Police Report Copies	130.00	50.00	0.00
Police Miscellaneous	100.00	100.00	97.00
Police Pistol Permits	<u>10.00</u>	<u>10.00</u>	<u>0.00</u>
<b>TOTAL POLICE DEPARTMENT</b>	<b>240.00</b>	<b>160.00</b>	<b>97.00</b>

**FIRE/RESCUE REVENUES**

Fire Miscellaneous	353.06	0.00	189.30
AM Ambulance Charges	<u>603.26</u>	<u>500.00</u>	<u>0.00</u>
<b>TOTAL FIRE/RESCUE REVENUES</b>	<b>956.32</b>	<b>500.00</b>	<b>189.30</b>

**TRANSFER STATION REVENUES**

Transfer Station Miscellaneous	<u>174.20</u>	<u>150.00</u>	<u>322.70</u>
<b>TOTAL TRANSFER STATION</b>	<b>174.20</b>	<b>150.00</b>	<b>322.70</b>

**TOWN PROPERTY/FINES**

Sale of Property	1091.10	0.00	4612.50
Interest on Investments	0.00	0.00	1549.40
Rent of Property	<u>400.00</u>	<u>200.00</u>	<u>445.00</u>
<b>TOTAL TOWN PROPERTY/FINES</b>	<b>1491.10</b>	<b>200.00</b>	<b>6606.90</b>

**INSURANCE REVENUES**

Other Insurance Refunds	<u>197.69</u>	<u>150.00</u>	<u>1473.26</u>
<b>TOTAL INSURANCE REVENUES</b>	<b>197.69</b>	<b>150.00</b>	<b>1473.26</b>

**MISCELLANEOUS REVENUES**

Other Misc Revenue	827.47	0.00	2465.68
Transfer from C.D.	0.00	0.00	35987.71
Transfer from C.D.	0.00	0.00	33577.19
Transfer from Timber Savings	0.00	0.00	36422.81
Transfer from Loan	0.00	0.00	208832.39
School Lot Timber Harvest	35473.76	0.00	0.00
Coos County Reimbursements	<u>7215.73</u>	<u>5500.00</u>	<u>6189.08</u>
<b>TOTAL GENERAL FUND</b>	<b>43516.96</b>	<b>5500.00</b>	<b>323474.86</b>
<b>TOTAL GENERAL FUND</b>	<b>739846.96</b>	<b>128944.34</b>	<b>1142280.48</b>

**Fund: WATER FUND**

<hr/>			
Water Supply System Charges	5930.82	5500.00	6216.86
WATER DEPT INTEREST	<u>(55.71)</u>	<u>0.00</u>	<u>95.33</u>
<b>TOTAL WATER FUND</b>	<b>5875.11</b>	<b>5500.00</b>	<b>6312.19</b>

**Fund: SEWER FUND**

<hr/>			
Sewer User Charges	9792.00	9792.00	8772.00
SEWER DEPT INTEREST	<u>127.92</u>	<u>0.00</u>	<u>91.65</u>
<b>TOTAL SEWER FUND</b>	<b>9919.92</b>	<b>9792.00</b>	<b>8863.65</b>

<b>TOTAL CONSOLIDATED FUND TOTALS</b>	<b>755641.99</b>	<b>144236.34</b>	<b>1157456.32</b>
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# **SUMMARY OF PAYMENTS**

## **Actual Payments**

Selectmen, Salaries and Expenses	\$ 9,450.69
Administrative Assistant Salaries and Expenses	20,787.63
Town Meeting Salaries and Expenses	640.88
Town Clerk Salaries and Expenses	5,808.14
Election Administration	555.46
Tax Collector Salaries and Expenses	5,481.79
Treasurer Salaries and Expenses	1,644.86
Auditors	3,700.00
Assessing Services	686.95
Legal Expense	3,509.43
Data Processing	4,029.69
Planning Board	152.72
Town Hall	8,803.09
Cemetery	1,199.66
Insurance	11,011.00
Police Department	22,804.13
Rescue Squad	20,946.37
Fire Department	4,424.45
Akers Pond Association	3,974.00
Street Lighting	2,337.72
Sidewalk	200.00
Enhanced 911	390.00
Transfer Station	26,562.46
Health Department	3,818.00
Welfare	234.86
Library	8,771.80
Overpayments	3,202.98
Coos County Tax	141,302.00
School Expense	377,725.65
State of New Hampshire	417.50
Water Department	10,784.22
Sewer Department	9,709.05
Accounts Payable	9,927.27
MBIA Savings Transfer	135,987.71
Town Hall Renovations	<u>257,902.79</u>
<b>TOTAL EXPENDITURES</b>	<b>\$1,118,884.95</b>

**TOWN OF ERROL**  
**Actual & Budgeted Expenses**

**Fund: GENERAL FUND**

Account Name	1997 Budget	1997 Expenditures	Balance Remaining
<b>GENERAL GOVERNMENT</b>			
<b>EXECUTIVE</b>			
<b>BOARD OF SELECTMEN</b>			
Selectmen Salaries	5000.00	3929.66	1070.34
EX FICA/Medicare	400.00	300.60	99.40
EX Unemployment Tax	28.00	29.06	(1.06)
EX Worker's Compensation	100.00	23.66	76.34
Selectmen Telephone	1500.00	1612.16	(112.16)
Selectmen Professional Service	0.00	0.00	0.00
Selectmen Advertising	400.00	364.90	35.10
Selectmen Dues & Subscriptions	1100.00	1095.76	4.24
Selectmen Office Supplies	500.00	666.82	(166.82)
Selectmen Postage	500.00	441.75	58.25
Selectmen Reference Material	500.00	484.31	15.69
Selectmen Equip.& Maintenance	300.00	182.50	117.50
Selectmen Conventions	0.00	0.00	0.00
Selectmen Office Expense	<u>350.00</u>	<u>319.51</u>	<u>30.49</u>
<b>TOTAL BOARD OF SELECTMEN</b>	<b>10678.00</b>	<b>9450.69</b>	<b>1227.31</b>
<b>TOWN ADMINISTRATION</b>			
Administrative Asst. Salary	17000.00	15557.50	1442.50
Administrative Asst.Dep.Salary	150.00	0.00	150.00
Administrative Health Insuranc	5000.00	3824.59	1175.41
Administrative Medicare	1300.00	1190.08	109.92
Admin. Training and Seminars	100.00	30.00	70.00
Admin. Unemployment Tax	100.00	49.60	50.40
Admin. Worker's Compensation	80.00	76.66	3.34
Administrative Mileage	<u>100.00</u>	<u>59.20</u>	<u>40.80</u>
<b>TOTAL TOWN ADMINISTRATION</b>	<b>23830.00</b>	<b>20787.63</b>	<b>3042.37</b>
<b>TOWN MEETING</b>			
MTG Moderators Salary	50.00	50.00	0.00
MTG FICA/Medicare	5.00	3.83	1.17
MTG Worker's Compensation	1.00	11.85	(10.85)
MTG Town Report Printing	580.00	575.20	4.80
MTG Miscellaneous	<u>50.00</u>	<u>0.00</u>	<u>50.00</u>
<b>TOTAL TOWN MEETING</b>	<b>686.00</b>	<b>640.88</b>	<b>45.12</b>
<b>TOTAL EXECUTIVE</b>	<b>35194.00</b>	<b>30879.20</b>	<b>4314.80</b>
<b>ELECTION &amp; REGISTRATION</b>			
<b>TOWN CLERK</b>			
Town Clerk Salary	4500.00	3837.73	662.27
Town Clerk Dep. Salary	200.00	0.00	200.00
Town Clerk Fees Coll & Return	0.00	271.50	(271.50)
Town Clerk FICA/Medicare	300.00	310.68	(10.68)
TC Unemployment Compensation	30.00	28.60	1.40
TC Worker's Compensation	20.00	23.66	(3.66)
Town Clerk Dues & Subscription	30.00	35.00	(5.00)
Town Clerk Office Supplis	200.00	191.83	8.17
Town Clerk Postage	200.00	109.32	90.68
Town Clerk Reference Materials	350.00	456.75	(106.75)
Town Clerk Equipment	0.00	0.00	0.00
Town Clerk Conventions	200.00	125.39	74.61
Town Clerk Mileage	<u>300.00</u>	<u>417.68</u>	<u>(117.68)</u>
<b>TOTAL TOWN CLERK</b>	<b>6330.00</b>	<b>5808.14</b>	<b>521.86</b>

## Fund: GENERAL FUND

Account Name	1997 Budget	1997 Expenditures	Balance Remaining
<b>VOTER REGISTRATION</b>			
Election Supervisors Salary	300.00	463.09	(163.09)
Election FICA/Medicare	50.00	35.42	14.58
EL Unemployment Compensation	5.00	21.10	(16.10)
EL Worker's Compensation	2.00	11.85	(9.85)
Election Advertising	50.00	24.00	26.00
Election Supplies & Printing	25.00	0.00	25.00
Election Meals & Services	0.00	0.00	0.00
<b>TOTAL VOTER REGISTRATION</b>	<b>432.00</b>	<b>555.46</b>	<b>(123.46)</b>
<b>TOTAL ELECTION &amp; REGISTRATION</b>	<b>6762.00</b>	<b>6363.60</b>	<b>398.40</b>
	=====	=====	=====
<b>FINANCIAL ADMINISTRATION</b>			
<b>ACCOUNTING &amp; AUDITING</b>			
Auditors	3700.00	3700.00	0.00
Assessing Services	2500.00	686.95	1813.05
<b>TOTAL ACCOUNTING &amp; AUDITING</b>	<b>6200.00</b>	<b>4386.95</b>	<b>1813.05</b>
<b>TAX COLLECTION</b>			
Tax Collector Salary	4500.00	3604.90	895.10
Tax Collector Deputy Salary	150.00	0.00	150.00
Tax Collector's Fees	0.00	139.43	(139.43)
Tax Collector FICA/Medicare	350.00	286.44	63.56
Tax Unemployment Tax	50.00	28.89	21.11
Tax Worker's Compensation	30.00	23.66	6.34
Tax Dues & Subscriptions	15.00	15.00	0.00
Tax Collector Office Supplies	500.00	474.30	25.70
Tax Collector Postage	1000.00	775.17	224.83
Tax Collector Reference Materi	100.00	134.00	(34.00)
Tax Collector Equipment	0.00	0.00	0.00
Tax Collector Conventions	0.00	0.00	0.00
<b>TOTAL TAX COLLECTION</b>	<b>6695.00</b>	<b>5481.79</b>	<b>1213.21</b>
<b>TREASURY</b>			
Treasurer Salary	938.00	855.98	82.02
Treasurer Deputy Salary	50.00	22.00	28.00
Treasurer FICA/Medicare	75.00	61.03	13.97
Treasurer Unemployment Compesa	5.00	21.10	(16.10)
Treasurer Worker's Compensatio	10.00	23.66	(13.66)
Treasurer Office Supplies	50.00	59.18	(9.18)
Treasurer Mileage	608.00	601.91	6.09
<b>TOTAL TREASURY</b>	<b>1736.00</b>	<b>1644.86</b>	<b>91.14</b>
<b>DATA PROCESSING</b>			
DP Software Support	2000.00	2063.00	(63.00)
DP Software Upgrades	1500.00	1500.00	0.00
DP Hardware Upgrades	500.00	466.69	33.31
<b>TOTAL DATA PROCESSING</b>	<b>4000.00</b>	<b>4029.69</b>	<b>(29.69)</b>
<b>TOTAL FINANCIAL ADMINISTRATION</b>	<b>18631.00</b>	<b>15543.29</b>	<b>3087.71</b>
	=====	=====	=====
<b>LEGAL EXPENSE</b>			
LE Town Attorney	10000.00	3509.43	6490.57
LE Other Legal Expenses	0.00	0.00	0.00
<b>TOTAL LEGAL EXPENSE</b>	<b>10000.00</b>	<b>3509.43</b>	<b>6490.57</b>

Fund: GENERAL FUND

Account Name	1997 Budget	1997 Expenditures	Balance Remaining
<b>PLANNING &amp; ZONING</b>			
<b>PLANNING BOARD</b>			
Planning Board Advertising	100.00	0.00	100.00
Planning Board Office Supplies	0.00	0.00	0.00
Planning Board Postage	50.00	20.52	29.48
Planning Board Miscellaneous	50.00	93.00	(43.00)
Planning Board Mileage	<u>250.00</u>	<u>39.20</u>	<u>210.80</u>
<b>TOTAL PLANNING BOARD</b>	<b>450.00</b>	<b>152.72</b>	<b>297.28</b>
<b>ZONING BOARD</b>			
ZBA General Supplies	0.00	0.00	0.00
ZBA Postage	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>TOTAL ZONING BOARD</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL PLANNING &amp; ZONING</b>	<b>450.00</b>	<b>152.72</b>	<b>297.28</b>
<b>GENERAL GOVERNMENT BUILDINGS</b>			
Town Hall Janitor Salary	2600.00	2722.20	(122.20)
Town Hall FICA/Medicare	200.00	208.12	(8.12)
Town Hall Unemployment Tax	15.00	24.10	(9.10)
Town Hall Worker's Compensation	150.00	193.00	(43.00)
Town Hall School Electricity	200.00	249.44	(49.44)
Town Hall Electricity	1500.00	1626.79	(126.79)
Town Hall Heating Oil	2300.00	2292.81	7.19
Town Hall Sewerage Fees	510.00	510.00	0.00
Town Hall Repairs&Maintenance	450.00	423.26	26.74
Town Hall Supplies	400.00	553.37	(153.37)
TownHall Improvement to Ground	0.00	0.00	0.00
TownHall Improvement to Bldgs.	0.00	0.00	0.00
Town Hall Plumbing Equipment	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>TOTAL GOVERNMENT BUILDINGS</b>	<b>8325.00</b>	<b>8803.09</b>	<b>(478.09)</b>
<b>CEMETERIES</b>			
Cemetery Labor	700.00	541.02	158.98
Cemetery FICA/Medicare	50.00	41.38	8.62
Cemetery Unemployment Tax	10.00	22.60	(12.60)
Cemetery Worker's Compensation	65.00	45.00	20.00
Cemetery Gas & Oil	50.00	40.10	9.90
Cemetery Maintenance Grounds	100.00	110.00	(10.00)
Cemetery Supplies	75.00	71.49	3.51
Cemetery Equipment	<u>100.00</u>	<u>328.07</u>	<u>(228.07)</u>
<b>TOTAL CEMETERIES</b>	<b>1150.00</b>	<b>1199.66</b>	<b>(49.66)</b>
<b>INSURANCE NOT OTHERWISE ALLOCATED</b>			
IN Property & Liability	<u>12500.00</u>	<u>11011.00</u>	<u>1489.00</u>
<b>TOTAL INSURANCE NOT ALLOCATED</b>	<b>12500.00</b>	<b>11011.00</b>	<b>1489.00</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>93012.00</b>	<b>77461.99</b>	<b>15550.01</b>
<b>PUBLIC SAFTEY</b>			
<b>POLICE DEPARTMENT</b>			
Police Special Officers	4200.00	6063.88	(1863.88)
Police Chief's Salary	10025.00	9157.51	867.49
Police Court Pay	0.00	0.00	0.00
Police FICA/Medicare	1300.00	1164.44	135.56
Police Training	1100.00	972.75	127.25
Police Unemployment Insurance	60.00	37.60	22.40
Police Worker's Compensation	500.00	749.00	(249.00)
Police Telephone	500.00	541.90	(41.90)

**Fund: GENERAL FUND**

<u>Account Name</u>	<u>Budget</u>	<u>1997 Expenditures</u>	<u>Balance Remaining</u>
Police Equipment Repairs	500.00	495.38	4.62
Police Outside Service	0.00	0.00	0.00
Police Dues	200.00	160.00	40.00
Police Office Supplies	50.00	48.62	1.38
Police Postage	100.00	44.00	56.00
Police Clothing	200.00	169.00	31.00
Police Gasoline & car repairs	2500.00	2155.48	344.52
Police Books & Periodicals	250.00	248.83	1.17
Police Equipment	750.00	748.89	1.11
Police Mileage	100.00	46.85	53.15
Police Cruiser	0.00	0.00	0.00
Police Cruiser Equipment	0.00	0.00	0.00
<b>TOTAL POLICE DEPARTMENT</b>	<b>22335.00</b>	<b>22804.13</b>	<b>(469.13)</b>

**RESCUE SQUAD**

Ambulance District A1	1460.00	1460.00	0.00
Rescue Squad Salaries	2000.00	1331.29	668.71
Rescue Squad FICA/Medicare	310.00	520.44	(210.44)
Rescue Squad Training	1500.00	1107.00	393.00
Rescue Squad Unemployment Ins.	10.00	22.60	(12.60)
Rescue Squad Worker's Compensation	1922.00	1526.00	396.00
Rescue Squad Immunizations	0.00	0.00	0.00
Rescue Squad Equipment Repairs	250.00	62.32	187.68
Rescue Squad Dues	0.00	0.00	0.00
Rescue Squad Supplies	1000.00	826.48	173.52
Rescue Squad Gasoline	500.00	273.23	226.77
Rescue Squad Miscellaneous	0.00	0.00	0.00
Rescue Squad Equipment	1000.00	216.00	784.00
Rescue Ambulance Purchase	0.00	13601.01	(13601.01)
<b>TOTAL RESCUE SQUAD</b>	<b>9952.00</b>	<b>20946.37</b>	<b>(10994.37)</b>

**FIRE DEPARTMENT**

Fire Janitor Salary	0.00	15.00	(15.00)
Fire Warden	550.00	576.36	(26.36)
Fire Salaries	0.00	0.00	0.00
Fire FICA/Medicare	60.00	45.23	14.77
Fire Unemployment Compensation	5.00	19.60	(14.60)
Fire Worker's Compensation	705.00	910.00	(205.00)
Fire Telephone	700.00	695.23	4.77
Fire AT & T Rental	330.00	302.50	27.50
Fire Electricity	350.00	367.57	(17.57)
Fire Heating Fuel LP Gas	950.00	527.66	422.34
Fire Equipment Maintenance	1500.00	508.25	991.75
Fire Supplies	250.00	50.00	200.00
Fire Vehicle Fuel	150.00	57.05	92.95
Fire Equipment	1000.00	350.00	650.00
Fire Furnace	0.00	0.00	0.00
Fire Expense	0.00	0.00	0.00
<b>TOTAL FIRE DEPARTMENT</b>	<b>6550.00</b>	<b>4424.45</b>	<b>2125.55</b>

**EMERGENCY MANAGEMENT**

Emergency Management Training	200.00	0.00	200.00
<b>EMERGENCY MANAGEMENT</b>	<b>200.00</b>	<b>0.00</b>	<b>200.00</b>
<b>TOTAL PUBLIC SAFTEY</b>	<b>39037.00</b>	<b>48174.95</b>	<b>(9137.95)</b>
	=====	=====	=====

**Fund: GENERAL FUND**

Account Name	1997 Budget	1997 Expenditures	Balance Remaining
<b>HIGHWAYS &amp; STREETS</b>			
AKERS POND ASSOCIATION			
Akers Pond Road Association	4050.00	3974.00	76.00
Street Lighting Electricity	2500.00	2337.72	162.28
Enhanced 911	1000.00	390.00	610.00
Sidewalk Maintenance	300.00	200.00	100.00
<b>TOTAL HIGHWAYS &amp; STREETS</b>	<b>7850.00</b>	<b>6901.72</b>	<b>948.28</b>
<b>SOLID WASTE COLLECTION</b>			
TS Salaries P/T	4200.00	3780.95	419.05
TS FICA/Medicare	300.00	289.25	10.75
TS Unemployment Tax	30.00	28.60	1.40
TS Worker's Compensation	400.00	275.00	125.00
TS Telephone	400.00	356.02	43.98
TS Electricity	800.00	837.47	(37.47)
TS Kerosene	25.00	0.00	25.00
TS Maintenance & Repairs	2000.00	2020.18	(20.18)
TS Waste District Dues	8025.12	7749.82	275.30
TS Supplies	300.00	264.02	35.98
TS Mileage & Meetings	425.00	598.24	(173.24)
TS Solid Waste Disposal	9275.00	8129.21	1145.79
TS Solid Waste Tipping Fees	<u>3000.00</u>	<u>2233.70</u>	<u>766.30</u>
<b>TOTAL SOLID WASTE COLLECTION</b>	<b>29180.12</b>	<b>26562.46</b>	<b>2617.66</b>
<b>HEALTH</b>			
Health UCV Hospital	800.00	800.00	0.00
Health UCV/AV Mental Health	350.00	350.00	0.00
UCVH Home Health	2000.00	2000.00	0.00
Tri County Cap, Inc.	550.00	550.00	0.00
Big Brother & Sister	0.00	0.00	0.00
Red Cross	<u>118.00</u>	<u>118.00</u>	<u>0.00</u>
<b>TOTAL HEALTH</b>	<b>3818.00</b>	<b>3818.00</b>	<b>1200.00</b>
<b>WELFARE</b>			
Welfare	<u>1000.00</u>	<u>234.86</u>	<u>765.14</u>
<b>TOTAL WELFARE</b>	<b>1000.00</b>	<b>234.86</b>	<b>765.14</b>
<b>LIBRARY</b>			
Librarian Salary	5300.00	4893.78	406.22
Librarian FICA/Medicare	350.00	387.92	(37.92)
Librarian Unemployment Tax	25.00	27.10	(2.10)
Librarian Worker's Compensation	25.00	20.00	5.00
Library Trustees	<u>3443.00</u>	<u>3443.00</u>	<u>0.00</u>
<b>TOTAL LIBRARY</b>	<b>9143.00</b>	<b>8771.80</b>	<b>371.20</b>
<b>DEBT SERVICE</b>			
DS Debt Service Principal	0.00	0.00	0.00
DS Debt Service Interest	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>TOTAL DEBT SERVICE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>MISCELLANEOUS USES</b>			
Overpayments	0.00	3202.98	(3202.98)
Accounts Payable	0.00	9927.27	(9927.27)
Town Hall Renovations	0.00	257902.79	(257902.79)
MBIA Savings Transfer	0.00	135987.71	(135987.71)
Coos County Tax	0.00	141302.00	(141302.00)
School Expense	0.00	377725.65	(343338.18)
State of NH Dog Licenses	0.00	192.50	(192.50)
State of NH Marriage License	0.00	114.00	(114.00)

**Fund: GENERAL FUND**

Account Name	1997 Budget	1997 Expenditures	Balance Remaining
State of NH Estate Changes	0.00	0.00	0.00
State of NH Vital Records	0.00	111.00	(111.00)
State of NH Ambulance Registrat	0.00	0.00	0.00
<b>TOTAL MISCELLANEOUS USES</b>	<b>0.00</b>	<b>1098391.68</b>	<b>(1098391.68)</b>
<b>TOTAL GENERAL FUND</b>	<b>184240.12</b>	<b>1098391.68</b>	<b>(1098391.68)</b>
	=====	=====	=====

**Fund: WATER FUND****WATER OPERATIONS****WATER WELL III**

Water Well III Electricity	300.00	200.00	100.00
<b>TOTAL WATER WELL III</b>	<b>300.00</b>	<b>200.00</b>	<b>100.00</b>
	=====	=====	=====

**WATER WELL II**

Water Well II Electricity	600.00	775.74	(175.74)
Water Well II Maintenance	500.00	114.00	386.00
Water Well II Lease	120.00	0.00	120.00
<b>TOTAL WATER WELL II</b>	<b>1220.00</b>	<b>889.74</b>	<b>330.26</b>
	=====	=====	=====

**WATER WELL I**

Water Well I Janitor	70.00	65.00	5.00
Water Well I FICA/Medicare	7.00	5.10	1.90
Water Well I Workers Compensat	4.00	0.00	4.00
Health State, Lab, Water Tes	0.00	5626.00	(5626.00)
Water Well I Electricity	1200.00	1109.85	90.15
Water Well I Labor	1000.00	577.80	422.20
Water Well I Supplies	280.00	71.19	208.81
Water Well I Equipment	1000.00	901.52	98.48
Water Well I Mileage & Expense	750.00	1338.02	(588.02)
Water Well I Recertification	80.00	0.00	80.00
<b>TOTAL WATER WELL I</b>	<b>4391.00</b>	<b>9694.48</b>	<b>(5303.48)</b>
<b>TOTAL WATER OPERATIONS</b>	<b>5911.00</b>	<b>10784.22</b>	<b>(4873.22)</b>
	=====	=====	=====

**Fund: SEWER FUND****SEWAGE COLLECTION AND DISPOSAL**

Sewer Dept. Leachfield	11300.00	5919.72	5380.28
Sewer Dept. Feasibility Grant	0.00	0.00	0.00
Sewer Dept. Electricity	475.00	614.33	(139.33)
Sewer Dept. Maintenance	3300.00	3175.00	125.00
Transfer to Other Funds	0.00	1179.30	(1179.30)
<b>TOTAL SEWAGE COLLECTION/DISPOSAL</b>	<b>15075.00</b>	<b>9709.05</b>	<b>5365.95</b>
<b>TOTAL CONSOLIDATED FUND TOTALS</b>	<b>205226.12</b>	<b>1118884.95</b>	<b>(1118884.95)</b>
	=====	=====	=====

**Town of Errol**

**C O M B I N I N G   F I N A L   B A L A N C E   S H E E T**

Governmental  
Fund Types

Totals  
(memorandum)

**ASSETS**

	GENERAL FUND	WATER FUND	SEWER FUND	December 1997	December 1996
--	--------------	------------	------------	---------------	---------------

**ASSETS:**

**CASH AND EQUIVALENTS**

CASH Selectmen	132,154.62	(9,603.03)	(3,507.32)	119,044.27	81,712.20
CASH Treasurer	103,842.89	...	...	103,842.89	2,293.49
TIMBER FUNDS	...	...	...	...	...
<b>TOTAL CASH AND EQUIVALENT</b>	<b>235,997.51</b>	<b>(9,603.03)</b>	<b>(3,507.32)</b>	<b>222,887.16</b>	<b>84,005.69</b>

**TAXES RECEIVABLE**

TAX Property Tax 1996	...	...	...	...	172,880.84
TAX Property Tax 1997	51,223.99	...	...	51,223.99	...
TAX Land Use Change A/R	...	...	...	...	...
TAX Yield Tax A/R	6.93	...	...	6.93	...
TAX Other Taxes	550.00	...	...	550.00	...
Insufficient Funds Due	1,280.01	...	...	1,280.01	...
TAX Allowance Uncollectib	1,409.13	...	...	1,409.13	4,040.19
TAX Payment in Lieu of Ta	<u>719.55</u>	<u>...</u>	<u>...</u>	<u>719.55</u>	<u>34,536.96</u>
<b>TOTAL TAXES RECEIVABLE</b>	<b>55,189.61</b>	<b>...</b>	<b>...</b>	<b>55,189.61</b>	<b>211,457.99</b>

**TAX LIENS RECEIVABLE**

LIEN Tax Liens Receivable	...	...	...	...	...
LIEN Allowance for Uncoll	...	...	...	...	...
TAX LIENS 1992	...	...	...	...	...
TAX LIENS 1993	...	...	...	...	...
TAX LIENS 1994	...	...	...	...	4,503.81
TAX LIENS 1995	2,796.50	...	...	2,796.50	8,252.65
TAX LIENS 1996	<u>23,332.06</u>	<u>...</u>	<u>...</u>	<u>23,332.06</u>	<u>...</u>
<b>TOTAL TAX LIENS RECEIVABL</b>	<b>26,128.56</b>	<b>...</b>	<b>...</b>	<b>26,128.56</b>	<b>12,756.46</b>

**ACCOUNTS RECEIVABLE**

WATER RECEIVABLES	...	...	...	...	...
A/R Accrued Interest A/R	...	...	...	...	...
A/R Water Supply Charges	<u>...</u>	<u>1,079.79</u>	<u>1,530.00</u>	<u>2,609.79</u>	<u>2,480.79</u>
<b>TOTAL ACCOUNTS RECEIVABLE</b>	<b>...</b>	<b>1,079.79</b>	<b>1,530.00</b>	<b>2,609.79</b>	<b>2,480.79</b>

**DUE FROM OTHER GOVERNMENT**

DF Due From Federal Gover	...	...	...	...	...
DF Due From State	...	...	...	...	...
DF Due From Local Government	<u>...</u>	<u>...</u>	<u>...</u>	<u>...</u>	<u>...</u>
<b>TOTAL DUE FROM OTHER GOVERNMENT</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>

**DUE FROM OTHER FUNDS**

DF Due From General Fund	...	...	...	...	...
DF Due From Water Dept.	...	...	...	...	...
DF Due From Sewer Dept	...	...	...	...	...
DF Due From Sewer Grant	<u>...</u>	<u>...</u>	<u>...</u>	<u>...</u>	<u>...</u>
<b>TOTAL DUE FROM OTHER FUND</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>

**TAX DEEDED PROPERTY**

DEED Tax Deeds For Resale	1,544.72	...	...	1,544.72	2,426.14
DEED Tax Deeds To Retain	...	...	...	...	...
<b>TOTAL TAX DEEDED PROPERTY</b>	<b>1,544.72</b>	...	...	<b>1,544.72</b>	<b>2,426.14</b>
<b>TOTAL ASSETS:</b>	<b>318,860.40</b>	<b>(8,523.24)</b>	<b>(1,977.32)</b>	<b>308,359.84</b>	<b>313,127.07</b>
	=====	=====	=====	=====	=====

**LIABILITIES:****ACCOUNTS AND WARRANTS PAYABLE**

Accounts Payable	(5,448.70)	...	...	(5,448.70)	668.84
P/R Federal Income Tax Wi	639.80	...	...	639.80	322.78
P/R FICA (6.2%)	528.68	...	...	528.68	469.90
P/R Medicare (1.45%)	123.60	...	...	123.60	109.86
P/R Accrued Payroll	...	...	...	...	743.47
<b>TOTAL ACCOUNTS AND WARRANT</b>	<b>(4,156.62)</b>	...	...	<b>(4,156.62)</b>	<b>2,314.85</b>
	=====	=====	=====	=====	=====

**CONTRACTS PAYABLE**

A/P Construction Contract	(46,974.82)	...	...	(46,974.82)	...
A/P Other Contracts Payable	...	...	...	...	...
<b>TOTAL CONTRACTS PAYABLE</b>	<b>(46,974.82)</b>	...	...	<b>(46,974.82)</b>	...
	=====	=====	=====	=====	=====

**DUE TO OTHER GOVERNMENTS**

DT Due To Federal Governm	...	...	...	...	...
DT State of New Hampshire	...	...	...	...	...
DT Due To County	...	...	...	...	...
DT Due To Other Government	...	...	...	...	...
<b>TOTAL DUE TO OTHER GOVERN</b>	<b>...</b>	...	...	...	...
	=====	=====	=====	=====	=====

**DUE TO SCHOOL DISTRICTS**

DT Due To School District	<u>178,338.18</u>	...	...	<u>178,338.18</u>	<u>211,224.80</u>
<b>TOTAL DUE TO SCHOOL DISTR</b>	<b>178,338.18</b>	...	...	<b>178,338.18</b>	<b>211,224.80</b>
	=====	=====	=====	=====	=====

**DUE TO OTHER FUNDS**

DT Due to General Fund	...	...	...	...	...
DT Due To Water Dept.	...	...	...	...	...
DT Due To Sewer Dept	...	...	...	...	...
DT Due To Sewer Grant	...	...	...	...	...
<b>TOTAL DUE TO OTHER FUNDS</b>	<b>...</b>	...	...	...	...
	=====	=====	=====	=====	=====

**TOTAL LIABILITIES:**

<b>TOTAL LIABILITIES:</b>	<b>127,206.74</b>	...	...	<b>127,206.74</b>	<b>213,539.65</b>
	=====	=====	=====	=====	=====

**FUND EQUITY:****RESERVE FOR ENCUMBRANCES**

RE Reserve For Encumbranc	<u>14.02</u>	...	...	<u>14.02</u>	<u>14.02</u>
<b>TOTAL RESERVE FOR ENCUMBR</b>	<b>14.02</b>	...	...	<b>14.02</b>	<b>14.02</b>
	=====	=====	=====	=====	=====

**UNRESERVED FUND BALANCE**

FB Undesignated Fund Bala	191,639.64	(8,523.24)	(1,977.32)	181,139.08	(101,485.59)
FB Designated Fund Balanc	...	...	...	...	...
<b>TOTAL UNRESERVED FUND BAL</b>	<b>191,639.64</b>	<b>(8,523.24)</b>	<b>(1,977.32)</b>	<b>181,139.08</b>	<b>(101,485.59)</b>
	=====	=====	=====	=====	=====

**TOTAL FUND EQUITY:**

<b>TOTAL FUND EQUITY:</b>	<b>191,653.66</b>	<b>(8,523.24)</b>	<b>(1,977.32)</b>	<b>181,153.10</b>	<b>(101,471.57)</b>
	=====	=====	=====	=====	=====

**TOTAL LIABILITIES & FUND**

<b>TOTAL LIABILITIES &amp; FUND</b>	<b>318,860.40</b>	<b>(8,523.24)</b>	<b>(1,977.32)</b>	<b>308,359.84</b>	<b>112,068.08</b>
	=====	=====	=====	=====	=====

# **SCHEDULE OF TOWN PROPERTY**

**December 31, 1997**

<b><u>DESCRIPTION</u></b>	<b><u>VALUE</u></b>
Town Hall, Lands and Buildings	\$ 158,800.00
Furniture and Equipment	16,500.00
Library, Lands and Building	53,200.00
Furniture and Equipment	5,000.00
Value of Books in Library	96,830.85
Police Department	
Cruiser	24,000.00
Equipment	5,000.00
Fire Department, Lands and Building	71,300.00
Equipment	10,000.00
Rescue Squad	
Equipment	15,000.00
Ambulance	80,000.00
Water Supply Facilities	9,000.00
Sewer Plant	180,000.00
Schools, Land and Building	331,200.00
Equipment	68,800.00
Transfer Station, Land and Building	32,000.00
Equipment	20,000.00
Scott Grover Estate	128,600.00
George Lizotte Lot	10,000.00
Leeman Lot	30,000.00
Brooks Lot	<u>5,200.00</u>
<b>TOTAL TOWN PROPERTY</b>	<b>\$1,350,430.85</b>

**SCHEDULE OF LONG-TERM  
INDEBTEDNESS**  
**As of December 31, 1997**

Sewer Long-term Note Outstanding	\$ .00
Ambulance Long-Term Note Outstanding	48,000.00
Town Hall Long-Term Note Outstanding	<u>208,832.39</u>
<b>TOTAL Long-Term Notes Outstanding</b>	<b>\$256,832.39</b>

**RECONCILIATION OF OUTSTANDING  
LONG TERM INDEBTEDNESS**

Outstanding Long-Term Debt - January 1997	\$ 5,252.49
New Debt During Fiscal Year - Ambulance Note	+ 60,000.00
New Debt During Fiscal Year - Town Hall Note	<u>+213,360.00</u>
<b>TOTAL Debts During Year</b>	<b>\$278,612.49</b>

Debt Retirement During Fiscal Year - Sewer Note	\$ 5,252.49
Debt Retirement During Fiscal Year - Ambulance Note	- <u>12,000.00</u>
<b>TOTAL Debt Retirement During Year</b>	<b>\$ 17,252.49</b>
<b>OUTSTANDING LONG TERM DEBT -1997</b>	<b>\$261,360.00</b>

**REPORT OF THE AKERS POND ROAD ASSOCIATION  
December 31, 1997**

**RECEIPTS 1997:**

Highway Block Grant - for Roadwork	\$ 4,050.00
------------------------------------	-------------

**EXPENSES 1997:**

Road Maintenance, Summer & Winter & Paving	<u>3,974.00</u>
<b>Balance December 31, 1997</b>	<b>\$ 76.00</b>

**BUDGET - 1998**

Highway Block Grant	\$ 4,112.00
---------------------	-------------

PAUL GAGNE, Secretary  
Akers Pond Road Association

## TREASURER'S REPORT

As of December 31, 1997

### GENERAL FUND

Cash - Balance January 1, 1997	\$ 80,472.90
Income - 1997	1,157,456.32
Expenditures	<u>1,118,884.95</u>
Balance December 31, 1997	\$ 119,044.27

### GENERAL FUND

Created: October 27, 1994	Purpose: Acquire Interest
How Invested: MBIA Savings	
Balance January 1, 1997	\$ 2,293.49
Income:	100,000.00
Interest Earned:	1,549.40
Expenditures:	<u>0.00</u>
Balance December 31, 1997	\$ 103,842.89

### RADIO COMMUNICATIONS

Created: January 27, 1997	Purpose: Radio Systems
How Invested: MBIA Savings	
Balance January 1, 1997	\$ 0.00
Income:	16,593.32
Interest Earned:	760.47
Expenditures:	<u>0.00</u>
Balance December 31, 1997	\$ 17,353.79

### TIMBER FUNDS

Created: March 27, 1997	Purpose: 1996 Timber Cut Investment
How Invested: MBIA Savings	
Balance January 1, 1997	\$ 0.00
Income:	35,987.71
Interest Earned:	435.10
Expenditures:	<u>36,422.81</u>
Balance December 31, 1997	\$ 0.00

### LANDFILL CLOSURE

Created: July 18, 1997	Purpose: Landfill Closure
How Invested: Checking Account	
Balance January 1, 1997	\$ 0.00
Income:	15,866.00
Expenditures:	<u>15,822.41</u>
Balance December 31, 1997	\$ 43.59

## Treasurer's Report (Continued)

### **1996 TIMBER CUT BALANCE**

Created: December 24, 1997      Purpose: Hold for future use  
How Invested: Certificate of Deposit

Balance January 1, 1997	\$ 0.00
Income:	19,510.75
Expenditures:	<u>0.00</u>
Balance December 31, 1997	\$ 19,510.75

### **CD TIMBER CUT 1st half**

Created: April 7, 1995      Purpose: Hold for future use  
How Invested: Certificate of Deposit

Balance January 1, 1997	\$ 51,007.60
Interest Earned:	2,080.34
Expenditures:	<u>53,087.94</u>
Balance December 31, 1997	\$ 0.00

### **CD TIMBER CUT 2nd half**

Created: August 3, 1995      Purpose: Hold for future use  
How Invested: Certificate of Deposit

Balance January 1, 1997	\$ 35,662.41
Interest Earned:	305.28
Expenditures:	<u>35,967.69</u>
Balance December 31, 1997	\$ 0.00

### **COMMUNITY DEVELOPMENT BUILDING FUND**

Created: September 1, 1995      Purpose: Sewer Replacement Grant  
How Invested: Checking Acct.

Balance January 1, 1997	\$ 3,622.89
Income:	0.00
Expenditures:	<u>3,622.89</u>
Balance December 31, 1997	\$ 0.00

### **SEWER GRANT MATCHING FUNDS**

Created: July 12, 1996      Purpose: Sewer Replacement Grant  
How Invested: Checking Acct.

Balance January 1, 1997	\$ 1,623.46
Income:	43,925.00
Expenditures:	<u>45,548.46</u>
Balance December 31, 1997	\$ 0.00

## Treasurer's Report (Continued)

### **COMBINED ACCOUNTS**

Balance January 1, 1997	\$ 174,682.75
Combined Income 1997	1,389,339.10
Combined Earned Interest 1997	5,130.59
Combined Expenditures 1997	<u>1,309,357.15</u>
Balance 31, 1997	\$ 259,795.29

### **Town Clerk's Annual Report**

**January 1, 1997 - December 31, 1997**

**Yvette Bilodeau, Town Clerk**

Auto Registrations . . . . .	\$55,909.00
Titles (58) . . . . .	116.00
Decals (135) . . . . .	270.00
UCC's & IRS Tax Liens (19) . . . . .	307.00
Wetlands Permits (5) . . . . .	50.00
Marriage Licenses (3) . . . . .	135.00
Dog Licenses (97) . . . . .	636.00
Vital Records Copies . . . . .	194.00
Candidate Filings (2) . . . . .	<u>2.00</u>
<b>TOTAL TOWN CLERK REVENUE'S \$57,619.00</b>	

# **TAX COLLECTOR'S REPORT**

**Fiscal Year Ended, December 31, 1997**

**Terri Ruel, Tax Collector**

<b>DEBITS:</b>	<b>Levies of:</b>		
		<b>1997</b>	<b>1996</b>
<b>UNCOLLECTED TAXES</b>			<b>1995</b>
<b>BEGINNING OF FISCAL YEAR:</b>			
Property Taxes and Inventory Penalties		\$207,417.80	
Sewer Rents		850.00	
<b>TAXES COMMITTED TO COLLECTOR:</b>			
Property Taxes and Inventory Penalties	\$406,590.12		
Land Use Change Tax	2,310.00		
Yield Taxes	50,827.33		
Sewer Rents	9,792.00		
Payment in Lieu (Hydro & USA)	121,589.36		
<b>Overpayments:</b>			
Property Taxes	1,186.23	2,093.09	
Interest Collected on Delinquent Tax	<u>1,010.60</u>	<u>1,950.53</u>	
<b>TOTAL DEBITS:</b>	<b>\$593,305.64</b>	<b>\$212,311.42</b>	

## **CREDITS:**

### **REMITTED TO TREASURER:**

Property Taxes	353,356.91	155,308.40
Land Use Change Tax	2,310.00	
Yield Taxes	41,306.14	
Sewer Rents	8,262.00	510.00
Interest	349.03	1,133.30
Penalties	819.00	706.77
Conversion to Lien	11,035.83	17,807.23
Payment in Lieu (Hydro & USA)	121,589.36	34,536.96

### **Abatements:**

Property Taxes	562.13	2,308.76
Current Levy Deeded	404.32	

### **Uncollected Taxes - End of Year**

Property Taxes	51,223.99	
Yield Taxes	6.93	
Sewer Rents	1,530.00	
Inventory Penalties	<u>550.00</u>	<u>.00</u>
<b>TOTAL CREDITS:</b>	<b>\$593,305.64</b>	<b>\$212,311.42</b>

# SUMMARY OF TAX SALES ACCOUNTS

Fiscal Year Ended, December 31, 1997

Terri Ruel, Tax Collector

## DEBITS:

<i>Tax Sales on Account of Levies of:</i>	<i>1997</i>	<i>1996</i>	<i>1995</i>
Unredeemed Liens Balance Beginning of Year	\$8,285.65	\$4,607.45	
Liens Executed During Year	\$28,843.06		
Interest & Cost Collected After Lien Execution	<u>228.28</u>	<u>1,441.38</u>	<u>1,928.59</u>
<b>TOTAL DEBITS</b>	<b>\$29,071.34</b>	<b>\$9,727.03</b>	<b>\$6,536.04</b>

## CREDITS:

### *Remittance to Treasurer:*

Redemptions	\$3,450.33	\$5,364.30	\$4,428.88
Interest & Cost Collected After Lien Execution	208.28	1,431.38	1,989.23
Abatements of Unredeemed Taxes	1,123.05		
Liens <u>Deeded</u> to Municipality	957.62	134.85	117.93
Unredeemed Liens Balance End of Year	<u>23,332.06</u>	<u>2,796.50</u>	<u>.00</u>
<b>TOTAL CREDITS</b>	<b>\$29,071.34</b>	<b>\$9,727.03</b>	<b>\$6,536.04</b>

**REPORT OF TRUST AND CAPITAL RESERVE  
FUNDS OF THE TOWN OF ERROL**

December 31, 1997

**LAWRENCE ZWICKER**

*Created: March 12, 1958*

Balance Beginning of Year:

Income During Year:

Balance End of Year:

<i>Purpose: Cemetery</i>	<i>How Invested: Savings Bank</i>
	\$ 1,069.91
	<u>32.98</u>
	\$ 1,102.89

**IRA AND ALICE HAWKINS**

*Created: December 12, 1965*

Balance Beginning of Year:

Income During Year:

Balance End of Year:

<i>Purpose: Cemetery</i>	<i>How Invested: Savings Bank</i>
	\$ 727.41
	<u>22.42</u>
	\$ 749.83

**MADELINE M. HART**

*Created: November 11, 1984*

Balance Beginning of Year:

Income During Year:

Balance End of Year:

<i>Purpose: Cemetery</i>	<i>How Invested: Savings Bank</i>
	\$ 856.60
	<u>26.40</u>
	\$ 883.00

**MERIT W. BEAN**

*Created: June 29, 1987*

Balance Beginning of Year:

Income During Year:

Balance End of Year:

<i>Purpose: Cemetery</i>	<i>How Invested: Savings Bank</i>
	\$ 410.33
	<u>12.63</u>
	\$ 422.96

**ROBERT BEAN**

*Created: December 31, 1988*

Balance Beginning of Year:

Income During Year:

Balance End of Year:

<i>Purpose: Cemetery</i>	<i>How Invested: Savings Bank</i>
	\$ 344.83
	<u>10.62</u>
	\$ 355.45

**FIRE TRUCK FUND**

*Created: December 12, 1965*

Balance Beginning of Year:

Income During Year:

Balance End of Year:

<i>Purpose: Fire Truck</i>	<i>How Invested: Savings Bank</i>
	\$ 481.33
	<u>14.84</u>
	\$ 496.17

**WALTER AND LINA READIO**

*Created: April 8, 1993*

Balance Beginning of Year:

Income During Year:

Balance End of Year:

<i>Purpose: Cemetery</i>	<i>How Invested: Savings Bank</i>
	\$ 288.19
	<u>8.87</u>
	\$ 297.06

**LEONARD JORDAN**

*Created: June 9, 1995*

Balance Beginning of Year:

Income During Year:

Balance End of Year:

<i>Purpose: Cemetery</i>	<i>How Invested: Savings Bank</i>
	\$ 314.59
	<u>9.69</u>
	\$ 324.28

**LINWOOD JORDAN**

<i>Created: June 9, 1995</i>	<i>Purpose: Cemetery</i>	<i>How Invested: Savings Bank</i>
Balance Beginning of Year:		\$ 314.59
Income During Year:		<u>9.69</u>
Balance End of Year:		\$ 324.28

**SCHOOL BUILDING FUND**

<i>Created:</i>	<i>Purpose:</i>	<i>How Invested: Savings Bank</i>
Balance Beginning of Year:		\$15,894.89
Income During Year:		<u>23,746.27</u>
Balance End of Year:		\$39,641.16

**REVALUATION CAPITAL RESERVE FUND**

<i>Created: April 8, 1993</i>	<i>Purpose: Revaluation</i>	<i>How Invested: Savings Bank</i>
Balance Beginning of Year:		\$ 2,904.79
Income During Year:		3.87
Expense During Year:		<u>2,908.66</u>
Balance End of Year:		\$ .00

**SOLID WASTE CAPITAL RESERVE FUND**

<i>Created: March 17, 1994</i>	<i>Purpose: Closing Landfill</i>	<i>How Invested: Savings Bank</i>
Balance Beginning of Year:		\$47,543.41
Income During Year:		1,393.41
Expense During Year:		<u>4,543.15</u>
Balance End of Year:		\$44,393.67

**EDUCATION EXPENDABLE TRUST FUND**

<i>Created: December 23, 1996</i>	<i>Purpose:</i>	<i>How Invested: Money Market</i>
Balance Beginning of Year:		\$10,008.12
Income During Year:		<u>334.79</u>
Balance End of Year:		\$10,342.91

**AMBULANCE CAPITAL RESERVE FUND**

<i>Created: December 31, 1997</i>	<i>Purpose: Ambulance</i>	<i>How Invested: Savings Bank</i>
Balance Beginning of Year:		\$ .00
Income During Year:		<u>603.26</u>
Balance End of Year:		\$ 603.26

**TOTALS OF TRUST AND CAPITAL RESERVE FUNDS**

**December 31, 1997**

BALANCE BEGINNING OF YEAR	\$81,158.99
INCOME DURING YEAR:	26,229.74
EXPENDITURES:	<u>7,451.81</u>
BALANCE END OF YEAR	\$99,936.92

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief.

Clara Grover  
Carl Ruel  
Lori Hall

## REPORT OF THE SEWERAGE DEPARTMENT

Sewerage Fees uncollected - January 1, 1997	\$ 850.00
Billed in 1997	<u>9,792.00</u>
<b>TOTAL BILLED</b>	<b>\$10,642.00</b>
Sewerage Fees collected through December 31, 1997	\$ 9,112.00
<b>TOTAL FEES DUE</b>	<b>\$ 1,530.00</b>

## FINANCIAL REPORT

Cash in hands of Treasurer - January 1, 1997	\$-6,452.22
Expenses in 1997	-4,968.63
Expenses on Leachfield Loan	-5,919.72
Interest Received in 1997	+ 91.65
Fees collected through December 31, 1997	+13,833.25
<b>TOTAL ASSETS</b>	<b>\$ 3,507.32</b>

## REPORT OF THE WATER DEPARTMENT

Water Rents uncollected - January 1, 1997	\$ 1,732.76
Water Rents Billed in 1997	5,532.47
Interest Billed in 1997	<u>123.81</u>
<b>TOTAL BILLED</b>	<b>\$ 7,389.04</b>
Water Rents collected through December 31, 1997	\$ 6,189.82
<b>TOTAL WATER RENTS OWED TO TOWN January 1, 1997</b>	<b>\$ 1,172.18</b>
Prepayments	<u>27.04</u>
	<u>\$ 1,199.22</u>

## FINANCIAL REPORT

Cash in hands of Treasurer - January 1, 1997	\$ -5,096.58
Rents Collected in 1997	+6,094.49
Expenses in 1997	-10,784.22
Interest Received in 1997	+ 95.33
<b>TOTAL ASSETS</b>	<b>\$ 9,690.98</b>

# ERROL PUBLIC LIBRARY EXPENSE REPORT

<u>ACCOUNT</u>	1997 BUDGET	1996 SPENT	1997 BUDGET
Salary, Librarian	\$ 5,300.00		\$ 4,368.00
Melinda Hawkins		\$ 4,741.50	
Carol Norman		329.60	
Books/Videos	1,500.00	1,583.06	1,500.00
Fuel	650.00	578.47	650.00
Periodicals*	350.00	.00	350.00
Telephone	400.00	321.31	400.00
Postage	40.00	40.00	40.00
Supplies	200.00	196.16	250.00
Travel	250.00	261.95	250.00
Program, Librarian	25.00	.00	25.00
Continuing Education	.00	.00	800.00
New Furnace	2,500.00	.00	2,500.00

## MAINTENANCE

Fire Extinguishers	10.00	10.00	10.00
Furnace	.00	.00	.00
Building Repairs	250.00	.00	500.00

## MISCELLANEOUS

Dues	15.00	15.00	15.00
Petty Cash*	50.00	50.00	.00
P.O. Box	8.00	20.00	12.00
<b>TOTAL</b>	<b>\$11,843.00</b>	<b>\$ 7,885.89</b>	<b>\$ 11,670.00</b>

\*Periodicals were paid by the Friends of Errol Public Library because our budget was cut \$3,100.00.

\* Petty cash has been put on with supplies.

## INCOME

1996 Surplus	\$ 976.55
1997 Appropriations	8,743.00
Fines and Donations	74.60
Book replacements and sales	85.26
Cost over run	467.00
<b>TOTAL</b>	<b>\$10,346.41</b>
1998 Budget	\$11,670.00
Minus 1997 Surplus	1,215.43
<b>TOTAL</b>	<b>\$10,454.57</b>

# ERROL PUBLIC LIBRARY

## Librarian's Report 1997

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### CIRCULATION:

Adult Fiction.....	1766
Adult Non Fiction.....	2346
Adult Periodicals.....	1245
Adult Recording Videos, Tapes.....	.693
<b>Total Adult</b>	<b>6050</b>
Juvenile Fiction.....	3606
Juvenile Non Fiction.....	1157
Juvenile Periodicals.....	225
Juvenile Recordings.....	162
Juvenile Misc. Toys, puzzles.....	115
<b>Total Juvenile</b>	<b>5265</b>
<b>Total Circulation</b>	<b>11315</b>

### REGISTERED BORROWERS:

Adult.....	173
Junior.....	53
<b>Total Borrowers</b>	<b>226</b>

### INTERLIBRARY LOANS:

Borrowed from other libraries.....	1226
Lent to other libraries.....	323
<b>Total Loans</b>	<b>1549</b>

### COLLECTION:

Books purchased.....	305
Books donated.....	475

Respectfully submitted,

Carol Norman, Librarian

## **LIBRARIAN'S REPORT - 1997**

The trustees and I want to thank everyone for their contributions to the library this past year whether in donated time, money, books or videos. A special thank you to those doing Story Hour and to the Friends group for the programs and fund raising to help make our library special.

I have only been the Librarian for a few weeks and I am enjoying it a lot. I have some big shoes to fill. Melinda did wonders for our library and I only hope I do as well for it. We want to thank her for her many years of service. My patrons have been very supportive and encouraging in my new job. I am looking forward to serving our community as the Librarian and bringing informative, interesting and fun programs and books to the children and adults.

Respectfully submitted,

Carol Norman, Librarian

### **"Library Hours"**

Monday	3:30 p.m. - 8:00 p.m.
Wednesday	3:30 p.m. - 5:30 p.m.
Friday	8:00 a.m. - 1:00 p.m.
Saturday	8:00 a.m. - 12:30 p.m.

## Report of the Errol Police Department -1997-

To the People of the Town of Errol,

1997 saw your Police Department with an every busy year once again. I am disturbed to report to you that major crime was at an alarming rate for all of us living in the North Country. With an unanswered murder just up the street and the senseless murder of two of our patrol partners we are forced to be ever more on the alert.

Along with the heavy traffic flow of vehicles and snowmobiles, we saw an increase in DWI apprehension. This past year we also apprehended one of the big drug suppliers to the north country, with the individual bringing several pounds of marijuana to our little town, not to mention the others that we have caught with an ounce or less in possession.

We continue to fight for grant moneys to help offset the budget, this year the Attorney Generals office funded K-9 Ranger and myself to K-9 Narcotics School, which is an asset to have that certifications and allowed us to attend a school that we would have never been able to attend due to the cost.

K-9 Ranger is a valuable asset to have, with little or no backup available to us.

In closing, I would like to thank all of the Businesses and citizens that have supported us throughout the year, either by moral support or by just being there in times when things just did not seem right to them.

Your Police Chief



Dana B. Hinkley

**Year End Summary**  
**Calendar Year 1997**

	<b>1997</b>	<b>1996</b>
Motor Vehicle Accidents	22	29
Snowmobile Accidents	05	05
Assist Other Departments	25	20
Driving After Suspension	04	03
Speed	112	93
Lost Persons	02	06
DWI	06	03
Stolen Property	00	09
Harassing Phone Calls	12	10
Domestic Violence	05	03
Locked Vehicle	00	04
Suspicious Vehicle	14	09
Hazardous Road Condition	00	03
Criminal Mischief	21	04
Parties/Loud Noise	16	09
Overdue Subject	03	02
Abandoned Vehicle	02	01
Open Doors	03	02
Burglar Alarms	04	08
Bad Checks	09	04
Child Restraints	05	02
Inspections Overdue	06	01
Unregistered Vehicles	06	04
Operating without License	03	01
Motor Vehicle Warnings	160	81
Defective Equipment	05	00

# Auditor's Report

FRANCIS J. DINEEN & CO.

Certified Public Accountants

## TRANSMITTAL AND COMMENTARY LETTER

July 18, 1997

Board of Selectmen  
Town of Errol  
Errol, New Hampshire 03579

### Members of the Board:

In planning and performing our audit of the financial statements of the Town of Errol, New Hampshire for the year ended December 31, 1996, we considered the Town's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance of the internal control structure.

However, during our audit we became aware of the following conditions that should be corrected in order to strengthen internal controls and operating efficiency. This letter does not affect our report dated July 18, 1997, on the financial statements of the Town of Errol, New Hampshire.

Our following remarks are being made in the hope that they will improve existing procedures and are in no way a criticism of Town personnel.

#### 1. Computerized General Ledger System

Significant audit time was spent correcting erroneous entries to various fund balance accounts.

#### Recommendation

The only entries that should be made to any fund balance account is to correct the beginning balance to agree with the audited financial statements.

#### 2. Tax Collector

The following procedures need to be implemented or corrected:

- (a) Abatements of taxes after payment should not be processed through the computerized tax collector system. Only abatements of unpaid taxes require action by the Tax Collector.
- (b) The warrant signed by the Selectmen was different from the taxes billed by the Tax Collector. The Selectman's warrant should always be in agreement with the Tax Collector's blotter.

#### 3. Deficit Spending

The Town has deficit fund balances in the water, sewer and sewer grant funds (capital projects fund). The principal reason for the water and sewer fund deficits is inadequate service charges, while the sewer project deficit resulted from unanticipated engineering costs.

Recommendations

Water and Sewer Fund

User fees should be increased for the water and sewer funds or a general fund budgeted appropriation should be made to cover the deficit.

Sewer Grant (Capital Projects) Fund

A budgeted appropriation from the general fund should be included in the 1998 town budget to eliminate this over expenditure.

4. Water Fee Reconciliation

There were immaterial discrepancies in revenue and accounts receivable between the General Ledger and the records of the Water Department, which was primarily due to the lack of a reconciliation being performed between the respective funds.

Recommendation

The Water Department should reconcile with the General Ledger for total collections and accounts receivable on a regular basis. Also, the Water Department should obtain approval for any abatements of accounts receivable balances.

5. 1099's Not Being Issued by Town

The Town did not issue 1099's to subcontractors as required by law.

Recommendation

The Town should review the laws concerning the distribution of 1099's to subcontractors and issue them to those who qualify.

Recommendation numbers 4 and 5 were also made in the audit of year ended December 31, 1995.

We extend our thanks to the officials and employees of the Town for their assistance during the course of our audit.

Very truly yours,

Francis J. Dineen, C.P.A.

## VITAL STATISTICS

1997

### BIRTHS

Felicia Lynn Buck, born to David J. Buck and Kimberly Ann Choquette, December 31, 1996

Sophie Danielle Coderre, born to Sherman R. and Michelle Anne Coderre, August 5, 1997

Joseph Lawrence Choquette, born to Donald J. and Theresa Marie Choquette, September 9, 1997

Michael Steven McKinney, Jr., born to Michael S. and Rhonda E. McKinney, May 22, 1997

### MARRIAGES

Tracy Bruce Hines and Jacqueline M. Jaynes on August 23, 1997

Richard Avison Nadig and Louise Marie Moore on September 6, 1997

Keith Andrew Bisson and Cindy Ann Croteau on September 27, 1997

### DEATHS

David William Buckholtz on February 20, 1997

Marie Ann Mayer on June 6, 1997

Robert F. Damm on July 4, 1997

## MESSAGE FROM YOUR BOARD OF SELECTMEN

Dear Townspeople of Errol,

Another year, more challenges and goals accomplished. We are down to a two member board with the resignation of Carlton Eames, who found he had not enough time to devote to his position and wanted to devote more time to his family. He has given much to the board with his mechanical knowledge and expertise and he will be missed. We would like to extend our appreciation to him and wish him well. The town has also lost our librarian, Melinda Hawkins. She has given much to the town in her position and she will be sorely missed. Good news is that Carol Norman has taken her place and she is doing a great job. We wish her well.

The new sewer system has been working for a little over a year now and we've had no problems. The Board of Selectmen have applied for a grant to ease the cost of hookup for the new users and we are waiting to hear. We are targeting mid-summer for the hookups to be done.

It has been a year since the town-wide revaluation has taken place and things are looking good for the town. The tax rate has only gone up \$.71 per thousand. The town's portion has gone down by \$2.31 per thousand returning tax dollars to the taxpayers. The Selectmen have worked very hard with the cooperation of all departments to bring a workable budget for the ensuing year. With budget in mind, you will notice that the town warrant is done a little different this year. The Selectmen, with much discussion, have decided that it was time to show the townspeople how and why we budget so you, the taxpayer, know what your paying for. If you have any questions or comments on anything, please feel free to bring it before the Board of Selectmen or the townspeople at town meeting. We feel your knowledge on subjects will give us better input as to how you want things to go.

The town hall renovations for handicap accessibility is completed. We've received mostly positive comments on the construction. It was a long project, requiring a lot of time and effort on everyone's part. Anyone may enter the building through the front stairs or the handicap lift on the right side of the building. The lift will hold a wheel chaired person plus one other person. We hope that all will look upon the building as a source of pride.

The town's ambulance finally arrived in August, 1997, and has been put to use a few times. The attendants have stated that it much easier working with a patient and feel more safe taking the patients all the way to the hospital rather than transferring them half-way. The ambulance should last a good twenty years with proper maintenance. The Board would like to thank the Rescue Squad for a job well-done in the selection of this vehicle and their work in setting it up and getting it running..

The police department is going very well and we would like to thank Dana Hinkley for his hard work and dedication to his job. He has been involved in several very important drug cases this year for which he has been commended. The Police department was also helpful to the town of Colebrook and Pittsburgh during the Colebrook tragedy. They are always there to lend a helping hand, making them true dedicated professionals of which we should all be proud..

The selectmen received a CDBG for the amount of \$270,00.00 for the actual closing and lining of the Errol dump. The engineers have finished the design and have applied to New Hampshire Department of Environmental Services for permitting approval. As soon as permits have been approved, bids will go out for construction of closing the Errol Dump by lining it, filling it in with loam and seeding. The water tests taken from the wells have shown little

contamination. Lining the dump should eliminate more contamination that may be, going on, which will finalize everything required by the State of New Hampshire.

Akers Pond Boat ramp has been the source of much discussion this year. It was brought to the Selectmen's attention over a year ago that the boat ramp at Akers Pond needed a lot of work. The Selectmen called NH Fish & Game to see if they could help us since they have done others in the area. They drew up an agreement that the Selectmen felt was to restricting to the Town so it was decided to bring it to the townspeople for them to decide whether to donate the land or keep it a town lot and do the work ourselves. It was voted on to do the work ourselves, this article appears on the warrant.

As you all are probably aware that bids have gone out on more renovations to the town hall. Let's explain. When the Selectmen asked for money at March 1996 Town Meeting, estimates were given to what it was suppose to cost for everything. Unfortunately, when the bids went out the first time, bids were higher then expected. The second time bids went out, after cutting items, they were still high, but workable. Then the architect informed us that we needed to install a Sprinkler System because the building is over 30' high, which brought our contingency fund down to nothing. We had enough to finish what we did. Now, we would like to finish the second floor office and hall ways plus put a kitchen on the back of the town hall, which a lot of townspeople have expressed missing. There is a warrant article requesting the moneys for this extended project of the town hall renovations.

Again, we have asked for nominations for a citizen of the year award. We ask that you vote for a citizen, group or organization who you believe has done something good for the benefit of the Town of Errol in the last year. Any letters of nomination are greatly appreciated and some will be read at town meeting. These awards again will be given each year before Town Meeting begins.

#### Citizen of the Year

1995	Everett Eames
1996	Virginia Lane
1997	Bertha Bean

The Board of Selectmen would like to encourage some of you to seriously consider getting involved in the running of our town. New ideas are always needed and these positions must be filled in order to run the town effectively.

In Closing, the Board of Selectmen hope that 1998 will be a productive year for all and to let you know your concerns and questions can be answered anytime of the year at Selectmen's meetings which are held the first and third Mondays of each month beginning at 7:00 p.m., unless otherwise posted. Usually, all Selectmen are available with the Administrative Assistant to help you. Please join us with your concerns and questions.

Your Board of Selectmen

Larry Enman

Cheryl Lord

## SPECIAL TOWN MEETING

A special meeting was called by the Selectmen of the Town of Errol. The meeting was held in the Town Hall. The Warrant read as follows:

Article 1 - To see if the Town of Errol should give to the State of New Hampshire, Department of Fish & Game, an Easement to the Town of Errol owned Akers Pond Boat Ramp.

Article 2 - To see if the Town of Errol should keep the Town of Errol owned Akers Pond Boat Ramp and put an article on March 1998 Town Meeting to vote to raise and appropriate moneys to improve the boat ramp within the Town Budgets.

Moderator, Mona Douglass called the meeting to order at precisely 2 p.m. She then read the Warrant and called for a suspension of the rules to allow non-residents to speak at the meeting.

Larry Enman spoke first, explaining the situation of the boat ramp as it now stands. He explained that if the State took over the repairs to the boat ramp site, the Town would have to give the land to the State. He also pointed out that in all probability, the state would prohibit public swimming in that area. That would be a loss to many people who go with their families to swim in that area. In speaking with the Town lawyer, Larry said that the Town would not be free from liability even if the State took over the land. Larry concluded by saying the Selectmen are asking for suggestions and opinions from the townspeople to make their decision.

There was some discussion from both townspeople and a few non-residents in attendance.

John Travers brought out that this land had belonged to the Town for a long time and it should remain so.

It was also pointed out by Larry Enman, that grants could be applied for to make the necessary improvements if the people voted to keep the land.

The Moderator then asked if there was any more discussion. No more discussion was held.

A motion was made by Diane Fortier and seconded by Cheryl Lord to take a vote on Article 1. A voice vote was held and was in the negative. Article 1 was defeated.

Motion was made by Diane Fortier and seconded by Cheryl Lord to take a vote on Article 2. The moderator called for a voice vote and the vote was in the affirmative. Article 2 was carried.

No further business was held and the Moderator, Mona Douglass, adjourned the meeting at 3:30 p.m.

Respectfully submitted,



## notes



